Report

OF THE

Bombay Chamber of Commerce

FOR THE YEAR 1930.

(Established 22nd September 1836)

(Incorporated 18th June 1934)

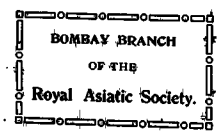
VOLUME II.

CORRESPONDENCE, DOCUMENTS AND STATISTICS.

00133609

Bombay:
THE TIMES OF INDIA PRESS.

1931



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Letter No. 884/139 of the 8th April 1930 from the Bombay Chamber of Commerce to the Government of Bombay, Home Department.

In continuation of this office letter No. 675/139 dated 18th ultimo, I am directed to submit herewith my Committee's reply to your letter No. 679/2-B dated 13th idem enclosing copy of a letter from the Government of India and a draft of the Indian Partnership Bill, together with a prefatory note and notes on clauses.

2. It is stated in the letter from the Government of India that the Bill is a preliminary draft and that a broad criticism only of the lines on which it is drawn is required. In particular the Legislative Department desire the Chamber's opinion on the proposed treatment of a firm, on the chapter entitled "Changes in a Firm", and also specially on the chapter dealing with the registration of firms, which chapter it is suggested contains a new proposal of administrative importance. The latter subject seems to be the one which is of greatest interest to the Chamber and it is therefore dealt with at the outset of this letter in some detail.

3. The Chapter is no doubt based to some extent on the English Act, the principal provisions of which are as follows:—

(*a*) Registration of a firm is compulsory, unless the firm name is the true surnames of all the partners.

(*b*) Registration of a change in a firm is compulsory within a certain period after the change has occurred.

(*c*) There is a penalty for non-registration.

(*d*) A firm which is unregistered cannot take proceedings in a Court of Law against a third party in respect of contracts entered into while the firm was unregistered.

(e) An unregistered partner cannot take proceedings against his partners.

4. The proposals contained in the Bill can be summarised as follows :—

(1) Registration is not compulsory.

(2) A firm may register by sending certain particulars to the Registrar.

(3) Alteration in the constitution of a firm may similarly be registered.

(4) A firm or any partner in a firm cannot by the aid of a Court of Law enforce a contract or claim damages arising out of the breach of any contract which it may have entered into, until the firm has been registered.

(5) A partner who is not registered cannot enforce his rights under the partnership agreement against his other partners, all he can do is to sue for a dissolution.

(6) The Bill makes no reference to Hindu undivided families, and it is, my Committee think, correct, as is suggested in the prefatory note, that a Hindu undivided family need not register under the Act because a Hindu family is not a firm. A firm is established by mutual agreement and is not created by birth. Where a Hindu family, or members of a Hindu family, become partners in a firm, the firm must register if it wishes to file a suit.

5. The Chamber has for many years been in favour of registration of partnerships and this fact is acknowledged in the prefatory note. The main objection to registration has been that to make the registration of Hindu undivided families compulsory would be bitterly opposed. The opinion of the Chamber remains in favour of registration, for the Committee feel that compulsory registration of partnerships is a step which would be of advantage to parties who desire to do business with firms of whose constitution they know nothing.

6. The Committee have consulted their legal advisers on the subject and the latter state that they have had several suits in which their client says *A*, *B* and *C* are partners. It is a common report that *C* is a partner and he undoubtedly has an interest in the firm. A suit is filed and *C* says he is not a partner. Whatever the true facts may be, books are produced to show that *C* is not a partner, but that he is a creditor of the firm receiving heavy interest on his loan; but on the face of it he is not a partner, the profits being divided among *A* and *B*.

7. If before entering into a contract with the firm inspection of the register would show who is a partner something would be gained. My Committee should therefore have thought that the object of registration would be to enable firms who desire to enter into a contract with another firm, or, who intend to lend moneys to another firm, to ascertain who are the partners in that firm, so that should difficulty thereafter arise, they will know who is liable on the contract, or for the repayment of the loan, and that they will not be met with what is now a common defence to a suit brought in the Bombay High Court, *i.e.*, *C* is not a partner, or was not a partner at the material time. This object is achieved in England. My Committee do not think the Bill as framed will be of the slightest assistance towards this object, and frankly, they are of opinion that the provisions of the Bill are so framed as to be useless for any practical purposes.

8. As my Committee read paragraph 71, and their reading of this paragraph is supported by paragraph 20 of the prefatory note, there is no obligation on a firm to register until it desires to take legal proceedings; then it must register. Once it has registered and succeeded in enforcing, by means of the Courts of the Country, the contract which it wishes to enforce, it may dissolve and a fresh firm may commence business without the formality of registration, and the firm so constituted can once again carry on business without the formality of registration until that firm in its turn has to seek the protection of the Court.

9. To confine the obligation to register to this extent, seems to my Committee to reduce the advantages third

parties will gain by registration to a minimum. No information worth anything will be obtainable from the records of the Registrar. Only in very isolated instances will a firm, which desires to obtain information as to the constitution of another firm, be able to obtain such information. Moreover, even when a firm has to register the constitution of the firm for the purposes of registration will be the constitution of the firm at the time of registration, and not the constitution of the firm at the date at which the contract was entered into. Consequently registration will not even assist the party against whom the suit is brought.

10. Government do not desire, as it would appear from the prefatory note, to make registration compulsory, but my Committee think that even if it is desired not to do this and not to enforce registration by a penal sanction, provision should at least be made for registration to be obligatory before the contract in respect of which a firm desires to sue, is entered into. If the Bill provided that a firm could not enforce a contract entered into when it was unregistered the firm would have the choice between registration or taking the risk of not being able to enforce that contract. Firms would, if the Bill were thus extended, find it almost necessary to register.

11. The prefatory note seems to suggest that in course of time by the means proposed in the Bill registration will become almost universal. My Committee doubt it. It is suggested firms will decline to deal with unregistered firms. My Committee doubt whether competition will permit of this. Information is required principally of firms whose practice it is to break contracts. Unless such a firm seeks to enforce a contract it will not be obtained.

12. There are however, it seems to my Committee, also other means by which registration could, if so desired, under certain circumstances be avoided even to the limited extent now intended. Assuming an unregistered firm enters into a contract with, say, Grahams Trading Co., Ltd., Bombay, or another firm or Company with an office in England, and desires to enforce a contract or to sue for damages, the firm

could not do so unless it first registered in Bombay. If for some reason it might not wish to do so, it could sue Grahams Trading Co., Ld., in London. It need not register in England, and could we think enforce its rights without ever needing to register.

13. My Committee have the following further remarks to make on this Chapter.

Section 60 (1) *and* (2).—The particulars sent to the Registrar must be signed by all partners. My Committee would suggest that seeing that partners are frequently in England, a return might be signed either by one partner or by one partner as the constituted attorney of others. In addition the return must be verified by all partners. My Committee would suggest as a compromise that all partners should sign, or where one partner signs that the return should be verified on oath. Similarly a return made by a Company must be signed by one Director and be under the Seal of the Company. Surely where the seal is affixed, it must be affixed under the provisions of the Articles, and to provide for the additional signature of a Director seems unnecessary. Verification also seems hardly necessary.

14. *Section* 60 (3).—This Section makes provision for prohibiting without the consent of the Governor in Council, the use of such words as "Crown, Emperor, Empress, Empire, Imperial, King, Queen, and Royal" as a firm name or part of a firm name. My Committee do not agree that a man whose name is genuinely King or Royal should be forced to obtain the permission of Government to be allowed to trade under his own name. The position would be different where he seeks to trade under a name not his own.

15. To enable information to be obtained as to whether a firm has registered or not, it will now be necessary to have a search made. The English Act makes provision for the issue of a certificate by the Registrar. My Committee appreciate that if the Act is passed in its present state, the issue of a certificate is probably unnecessary, but if the Act can be extended to the extent suggested in para 10 of this letter a provision

for the issue of a certificate may be worthy of consideration. If registration becomes as universal as Government seem to hope it will, searches will from time to time be necessary. There will presumably be a registry in every Presidency, though the Act does not seem to be clear as to the number in each Presidency. The further away the firm, in respect of which information is required, the more will a search be necessary. The issue of a certificate would at least give information that a search would furnish results. So long as registration is comparatively a voluntary act, a provision requiring the setting out on letter paper, bill heads, etc., the names of the partners in the firm seems to be hardly necessary.

16. The two Chapters upon which an opinion is also required are those dealing with the treatment of the legal notion of a firm and changes in a firm. These chapters are, it seems to my Committee, of lesser importance to the members of the Chamber. The first is, in my Committee's opinion, an attempt to give legislative approval to the view taken by laymen of the meaning of the word "firm" and the other applies to firms who have no articles of partnership. Articles usually make provision for the consequences to the firm caused by the introduction of a new or the resignation of an old partner.

17. In regard to the proposed treatment of a firm, in Scotland a firm is a distinct entity, in England and India a firm is really a convenient way of describing the name under which *A*, *B* and *C* carry on business together. Firm and firm name are practically synonymous. This notion has been a source of some difficulty and confusion and has rendered it necessary in some legislative enactments to deal with a firm as a separate entity, *e.g.*, the Civil Procedure Code which permits a firm to sue and be sued in the firm name, and the Income Tax Act which taxes a firm. The Chapter seeks to extend the notion of a firm to a point half way between the present Indian and the Scottish conception and in particular to keep apart the conception of firm and partnership. The suggestions seem to my Committee to carry out facts as they exist and seem an improvement deserving of

support or at least of the serious consideration of the eminent lawyers to whom the Bill is now to be entrusted.

18. Clause 10 in this Chapter is intended to deal with what is described as particular partnerships. It legalises a practice which, my Committee understand, is not uncommon among Marwaris that *A* may have a business in several towns. *B* is a partner with him in one town, *C* in another, *D* in a third and so forth. Where Articles of partnership exist no difficulty can arise, but the situation can give rise to difficulties. However, it undoubtedly exists, so it may be recognised. My Committee think that such partnerships should be the subject of particular consideration in the Chapter dealing with registration. The particulars which now have to be furnished, when it is desired to register, do not appear to cover the particular constitution of such partnerships.

19. As regards the Chapter headed Changes in a firm, it follows from the present conception of a firm that any change in the constitution of a firm creates a new firm. The retirement of a partner dissolves not his partnership but the firm. This is now to be changed and a partner can now retire without dissolving the firm. My Committee consider this a particularly useful amendment. The Chapter also provides that a firm can under certain circumstances apply to the Court to have an objectionable partner expelled. At present all that can be done is to apply to have the firm dissolved. This is a distinct advantage. The Bill, however, enables a partnership at will to be dissolved at the instance of one partner. My Committee do not quite see the reason for this distinction. A partner can retire without dissolving the firm, and they see no advantage in giving to a disgruntled partner this lever.

20. The Bill contains some rather curious provisions dealing with the rights of minors in a firm whom the Bill seems to recognise, though the note says it does not, as *quasi* partners, giving them the right to elect within *a reasonable time* after attaining majority (a phrase which will undoubtedly be the cause of litigation) whether they will become partners or not. If they do they become personally liable

for the debts of the firm from the date when they were first as minors introduced into the firm. The natural result is that if the firm is heading towards insolvency the minor partner will elect to retire. In a country where the contractual rights and liabilities of a minor are even less than they are in England this recognition of a minor seems somewhat strange and it seems on the face of it somewhat unreasonable, as is provided in the Bill that a minor can trade without risking his private estate, his share in the firm only being made liable for the debts of the firm.

21. The fact that minors trade as partners is not unknown but my Committee certainly think the clauses dealing with this subject should be critically examined. If registration were made almost compulsory and disclosed the fact that a partner was a minor the objection might be decreased but as the Bill stands it protects a minor partner, without on the face of it very illuminating reasons. Similar protection might with almost equal logic be given to a sleeping partner. The relevant clauses appear to give to the minor the protection of the Companies Act without requiring the formation of a Company. It would, it appears to my Committee, be more reasonable to recognise the minor as a limited partner, within the definition of that word in the English Limited Partnership Act 1907 though the provisions of the Contract Act might stand in the way. The inclusion of this Act in the present Bill might be considered. It enables certain partners in a firm subject to certain conditions to limit their liability for the debts and liabilities of the partnership to the amount contributed by them. This will be of obvious advantage to partners who have retired to England, but as it will probably not be of much interest otherwise, the provisions of the Act are not dealt with at greater length.

22. There are a number of small points, which it may be possible to criticise, but most of them will no doubt disappear before the Bill is again circulated and my Committee have not gone in for minute criticism. What they do desire once more to emphasise is that, in their opinion, if the Bill is to be of service registration must be made compulsory or at any rate an element of compulsion must be introduced.

BANKRUPTCY LAW IN THE EMPIRE.

Circular No. 11 A. C., dated 28th January 1930, from the Associated Chambers of Commerce of India and Ceylon, to all Members of the Association.

I am directed to subjoin for your information copy of a letter, dated 1st January 1930, which has been received from the Federation of Chambers of Commerce of the British Empire. It will be noted that a Special Committee of the Federation has been appointed to investigate the present position of bankruptcy law in the various units of the Empire and to indicate the directions in which amendment is desirable, and that, to aid the Special Committee, information in the form of replies to a questionnaire is requested; a copy of the questionnaire is attached for your information, along with the copy of the answers to the various questions from the point of view of English law and practice.

2. The President has no doubt that it will be the general desire of the Chambers to give to the Federation whatever assistance may be possible in the investigation referred to, and it seems to him that the most suitable method of dealing with the matter will be to submit the questionnaire in the first place for legal opinion in Calcutta. On receiving the answers to the questionnaire the President will then circulate these to the Chambers generally, so that they may have the opportunity of making any adjustments in the answers that may be necessary in accordance with the law applicable to their own area. The President is accordingly taking legal opinion in the matter, and the Chambers will be advised as to the result in due course.

3. When replying to the Federation, the President proposes to mention the discussions which have taken place in the last few years regarding the amendment of the insolvency law in India.

Letter, dated London, the 1st January 1930, from the Federation of Chambers of Commerce of the British Empire, to the Associated Chambers of Commerce of India and Ceylon.

Two years ago, as you will recollect, the Federation issued a Report setting forth the legal position as regards

Commercial Arbitration in every part of the Empire and containing a set of model Arbitration Rules.

The Executive Committee, encouraged by the success of the Arbitration Report, and impressed with the importance of securing as great a measure of similarity as possible in commercial law and practice if the Empire is to achieve economic unity, has appointed a Special Committee to investigate the present position of bankruptcy law in the various units of the Empire and to indicate the directions in which amendment is desirable.

A report on this subject, treated throughout from the business point of view, would unquestionably be useful to members of the business community who would be enabled to ascertain with a minimum of time and trouble what their position would be in the event of customers in any part of the Empire defaulting.

The initial tasks of the Committee are clearly (1) to review the legislation on the subject as it exists in the various parts of the Empire, and (2) to obtain particulars of actual cases in which the law has proved to be unsatisfactory.

You will appreciate that it is not a question of obtaining an exhaustive statement, but concise information in a comparable form on those particular aspects which directly interest the business community.

I should be glad if you would be good enough to supply information respecting India in the form of replies to the enclosed questionnaire. I am to emphasise that the Committee are anxious to keep strictly to essentials; they desire me to say that as regards any particular question an indication that the position is the same as in England would be sufficient.

For your guidance in this connection, and also as a means of showing generally the manner in which it is hoped the questions may be answered, I send you the answers from the point of view of English law and practice.

You will notice that the words "your country" are used in question 1 and elsewhere. The questionnaire, in view of its wide circulation, had necessarily to be drawn on general lines, but it is realised that bankruptcy law may vary in different parts of a single unit of the Empire: it is hoped that, in such cases, separate sets of answers may be supplied dealing with each jurisdiction.

Apart from the law of bankruptcy as it exists in India, I am to ask you—and I am sending a similar request to all federated Chambers—to be good enough to forward your observations and recommendations upon any aspects of the law which have proved unsatisfactory together, if possible, with particulars of actual cases.

Your assistance in this matter will be greatly appreciated by the Committee.

Circular No. 23 A.C., dated 28th February 1930, from the Associated Chambers of Commerce of India and Ceylon to all Members of the Association.

In continuation of my circular No. 11 A.C. dated the 28th January on the above subject, I am now directed to subjoin a copy of a list of answers prepared by Messrs. Orr Dignam & Co., Calcutta, in connection with the questionnaire received from the Federation of Chambers of Commerce of the British Empire. The President will be glad if Chambers will kindly examine the answers and let me know whether they desire to make any adjustments in these to meet the position in accordance with the conditions applicable in their own area.

Questions and Replies.

1. What is the present legislation or code which governs the law of insolvency in your country as regards :—

(*a*) *Judicial insolvency* (*Bankruptcy*).

(*b*) *Extra judicial insolvency*—i.e. *voluntary arrangement or composition with creditors.*

1 (*a*) The Presidency Towns Insolvency Act of 1909.

The Provincial Insolvency Act of 1920.

The first applies to insolvencies in Bombay, Madras, Calcutta, Rangoon and Karachi. The second to those elsewhere in British India.

(*b*) There is no special enactment: Provisions for composition schemes in the process of insolvencies are contained in these Acts.

2. *Procedure.—For what causes can a creditor apply to have a debtor made bankrupt.*

2. The commission of an "act of insolvency."

3. *What are the essentials before a creditor is enabled to make such applications.*

3. "Acts of insolvency."

(*a*) assignment for benefit of creditors;

(*b*) transfer of property with intent to defeat creditors;

(*c*) fraudulent preference;

(*d*) the act of one who with intent to defeat or delay creditors departs or remains out of British India, departs from his dwelling house or usual place of business, or otherwise absents himself, or

(*e*) secludes himself;

(*f*) execution levied for 21 days;

(*g*) notice to any creditor of suspension of payment;

(*h*) imprisonment in execution of a decree.

Imprisonment for civil debt is a means of execution in force throughout British India.

4. *What is the procedure or method of an application by a creditor to the Court.*

4. An adjudication order is made on presentation of an insolvency petition. Presentation by a debtor himself is an act of insolvency.

To give the Court jurisdiction:—

(*a*) the debtor must be imprisoned

(*b*) or he must have resided or carried on business for a year within the jurisdiction

(*c*) or be personally working for gain with

(*d*) the debt must be not less than Rs. 500 and for a liquidated sum ;

(*e*) the act of insolvency must have occurred within 3 months of presentation of the petition.

5. Under what circumstances can a debtor have himself declared bankrupt and, shortly, the procedure.

5. Only if his debts amount to Rs. 500 or he has been imprisoned in execution of a decree, or an attachment has been levied.

An adjudication order may be made at once on presentation of the petition if proof of facts satisfactory—but more usually it is deferred till after hearing : in such case an interim receiver is appointed.

There is no "Receiving Order" as a preliminary to adjudication.

There is certain procedure by which an insolvent can apply for a "protection order" from being adjudicated.

6. What is the approximate cost of obtaining a Bankruptcy Order (apart from subsequent expenses of administering the estate) to :—

(*a*) *a creditor in case the creditor applies ;*

(*b*) *a debtor upon his own application or petition.*

6. In either case a deposit of Rs. 50 has to be made with the Official Assignee. If the creditors do not exceed more than a dozen, the costs for stamps, etc., will amount to a further Rs. 78. If the creditors are more numerous these will be increased to some extent.

7. Administration.—What is the immediate effect of a Bankruptcy Order upon the debtor's property.

7. Upon the adjudication order the property vests in the Official Assignee or, in provincial insolvencies in the receiver appointed by the Court. The former is a permanently appointed official, and the latter usually a pleader practising in the Court by which appointed. The powers and duties of both are more or less identical. They are responsible to the Court. A receiver appointed by the Court in the Provinces has to furnish some sort of security for the proper administration of the estate and performance of his duties.

8. Does a public official take charge or possession of the debtor's property: if so what is the status of such official; if not, how is the debtor's property sequestered or protected for the creditors.

9. If the creditors make the appointment of a trustee or administrator for the administration of the estate, in what manner is such an appointment made, what class of person or of what profession is usually such trustee and is he required to give security and to whom is he responsible.

9. No Trustee in Bankruptcy is appointed.

The function of the Assignee or Receiver is both to realise assets and administer the estate and also to enquire into the conduct of the insolvent. There is no such office as that of Official Receiver. The result is extremely unsatisfactory as the Assignee or Receiver appointed is concerned only with getting in property, and unless proceedings are likely to lead to discovery of assets the conduct of the insolvent is of no interest. It is left to the creditors to move for a prosecution. This point is dealt with in greater detail later.

The Court may authorise the appointment of a committee of inspection "who shall have such powers of control over the proceedings of the Official Assignee as may be prescribed."

The Assignee or Receiver is an officer of the Court and is otherwise under no supervision. Unless a creditor takes upon himself to incur the expense of moving on his own

account the only information which the Court gets as to the insolvency proceedings and conduct of the insolvent is from this officer, and as observed unless there are assets likely to be recovered he will naturally not go out of his way to bring matters to the attention of the Court which will merely prolong an unlucrative insolvency.

10. What regulations, if any, exist for the audit of the accounts of the trustee or administrator and their due filing with the department dealing with the administration of insolvency.

10. Under the rules of the respective High Courts the Official Assignee has to prepare a statement of account of every estate not wound up, which is audited by auditors appointed by the Chief Justice. There are no provisions with regard to audit of account of Receivers in provincial insolvencies.

11. Which creditors are competent to vote for or appoint a trustee. Are secured creditors, for example, entitled to vote, or are deferred or any other class of creditors excluded from voting.

11. Trustees are not appointed.

12. *Is the subsequent realisation and distribution conducted by the trustee or administrator or by an official of the Court.*

13. *Is there any method of supervision over the realisation of the estate by the trustees or administrator.*

13. The "administrator" is the Official Assignee or the Receiver as appointed by the Court in provincial insolvencies. The Provincial Act provides for the appointment of an "Official Receiver," that is a permanently appointed "Receiver" in the particular Court concerned. There is no supervision except such as the Court may choose to exercise, and as the Court has to depend for its information on what the Assignee or Receiver may bring before it, unless the creditors take active steps to force some matter into prominence the Court is satisfied to let the insolvency go through without further enquiry.

14. *In what manner do creditors prove or justify and register their claims.*

14. By affidavit in the prescribed form.

15. *What class or classes of claims are preferential and entitled to payment in full or are partly payable in priority to other claims.*

15. (*a*) debts due to the Crown or any Local Authority.

(*b*) salary or wages of clerks, servants and labourers for four months before date of presentation of petition, not exceeding Rs. 300 for each.

(*c*) one month's rent due to a landlord.

These debts rank equally between themselves and are payable in full, or if assets are insufficient abate proportionately.

16. *Is the wife or husband of a bankrupt, who is a creditor in the same class as others or does she or he rank after other creditors.*

17. *What other creditors, if any, are deferred or postponed to the general creditors.*

16 & 17. There is no special provision with regard to deferring a husband or wife or any other creditor. All debts proved are paid rateably.

18. *What property of the bankrupt is protected from seizure by the trustee or administrator.*

18. Trust property.

Tools of trade, necessary wearing apparel and furniture of insolvent, wife and children, not exceeding Rs. 300 in the whole.

19. *What provision is there for allowance or payment to bankrupt for* (*a*) *services rendered,* (*b*) *maintenance of himself and family and* (*c*) *other purposes, if any.*

19. Specially provided for in Section 75 of the Presidency and 66 of the Provincial Act. The Official Assignee may appoint the insolvent to manage the property and to aid

in administration on such terms as he may direct; and the Court may make an allowance for support of the insolvent and family or in consideration of services.

20. *What is the effect of bankruptcy on the property of third persons which is in the actual or apparent charge and possession of the bankrupt.*

20. The order and disposition clause is in force as in the case of an English bankruptcy, and the same principles are applied. Custom if established will destroy the reputation of ownership but instances of such custom having been established have not occurred.

21. *Is there any provision by which mortgages or charges on the assets of the debtor are registered; is such register available for search by the public, and are the movable goods so charged left in the order and disposition of the debtor.*

21. All mortgages of realty or immovable property as it is styled or any debt exceeding Rs. 100 require registration, otherwise they are void, being inadmissible in evidence of the mortgage or charge over the land, but they may be sued on to enforce the personal covenant to pay. The one exception is in the case of an equitable mortgage by deposit of title-deeds if effected in the Presidency Towns, (*i. e.* Bombay, Madras and Calcutta) Rangoon and Karachi.

The property need not be in these towns but the deposit of the deeds must be made there.

Registration is effected in the appropriate local Registry and inspection may be had by any member of the public.

So far as concerns mortgages of personal or movable property, chattels and goods, these can be pledged—in which case the security is perfected, or what is termed hypothecated—in which case possession remains with the mortgagor. There is no Bills of Sale Act in force, and hypothecations are an unsatisfactory form of security having given rise to numerous suits. For greater security the mortgagees are advised to have some indicia of actual or constructive possession so as to convert the hypothecation into an absolute pledge. Otherwise there is the risk that the transaction

amounts to nothing more than a mere agreement to pledge which cannot be enforced after insolvency. There is of course no register of such hypothecations or charges.

22. *What provision has been made by your laws as regards the property of the bankrupt situated abroad or in other parts of the Empire.*

23. *If there are separate assets in different parts of the Empire, have the creditors in your part of the Empire any preference in respect of the assets in your part of the Empire.*

22 & 23. None. Section 126 of the Presidency Act provides that all Courts having jurisdiction shall make such orders and do such things as may be necessary to give effect to Section 118 of the Bankruptcy Act ("acting in aid and as auxiliary to "). There is no special provision with regard to giving creditors in British India any particular preference in respect of the assets there situate but in the one instance which occurred in the year 1905 when the Trustee in Bankruptcy applied in the Calcutta High Court under Section 118 the Official Assignee claimed to administer the estate here and distribute it among the creditors who proved. The fact of a creditor being resident abroad would not preclude him from proving nor would his claim be deferred to those of local creditors.

24. *What is the position in your country of creditors residing abroad as regards their claims; how is their voice in the appointment of a trustee or administrator secured, and what length of time have they to lodge their claims.*

24. There are no special provisions. The administrator is appointed by the Court, or is an official of the Court and is not appointed by the creditors. No special time will be allowed for proof of foreign debts. The Act merely prescribes that every creditor shall lodge his proof of debt "as soon as may be." Unless the creditor's debt is entered in the Schedule to be prepared by the insolvent it is difficult to see how the creditor is to have notice of the insolvency unless he obtains information *aliunde*. The insolvency is advertised in the local official Gazette.

25. *In the case of a debtor bankrupt in your jurisdiction but having property in another Empire country or in a foreign country, which property has been seized in a local bankruptcy in that country or by a local creditor there, where such local creditor so seizing is not fully paid may he submit his claim in your jurisdiction for dividend on the balance due to him or must he set off that which he has received against a dividend on his whole claim? For example, if A, a foreign creditor, has a claim for £100 against B, a bankrupt in your jurisdiction, and seizes property of B in the creditor's own country worth £30, does he rank in the bankruptcy in your country for dividend on £70, or supposing the dividend to be 50% and the creditor entitled thus to a dividend of £50, does he receive that amount subject to the deduction of the £30 he has already seized.*

25. There are no special provisions and it is doubtful if an Official Assignee would take any such factors into consideration; he would probably deal with the assets and claims in the Indian insolvency wholly independently—except in a case where Section 118 was applied. Here, it might be there would be some such pooling arrangement between the Trustee and himself.

26. *Does the fact of distribution of the whole of his property automatically free and discharge the bankrupt or must he first be officially discharged? How is the official discharge evidenced or proved.*

26. Discharge can only be obtained by order of Court which alone constitutes the certificate of discharge.

27. *What are the minimum requirements to enable a debtor to obtain a discharge.*

27. Payment of a dividend under the Presidency Act of not less than four annas in the rupee and under the Provincial Act of not less than eight unless the shortfall in assets is due to circumstances for which the insolvent cannot be held responsible.

28. *Under what disadvantages or disabilities does a bankrupt (a) discharged or (b) undischarged, suffer.*

28. (*a*) Certain disabilities attach as provided for in particular Acts, *e.g.*, an insolvent is excluded from a seat on a Legislative Council or Assembly, and on Municipal Boards, etc.

(*b*) An undischarged insolvent—

(1) is liable to be deprived of all property which may be acquired or devolve upon him before discharge and it has been held that this does not exclude personal earnings after adjudication.

(2) is liable to six months' imprisonment and fine if he obtains credit up to Rs. 50 without disclosure.

29. *What steps are available to creditors or trustees in cases where it is suspected that a debtor has fraudulently transferred property to others (a) for his own subsequent benefit or (b) to give a preference to one creditor over another.*

(ii) What period must elapse or circumstances apply after a transfer of property by the debtor before bankruptcy to make such transfer valid.

29. (*a*) Every voluntary transfer of property (not being before and in consideration of marriage) is void upon adjudication within two years.

(*b*) Every transfer made with a view to giving a preference within three months of presentation of petition on which an adjudication order is made.

30. *In what instances and for what causes can a bankrupt be prosecuted criminally and upon whom is the duty and the cost of such prosecution.*

30. An adjudicated insolvent is liable to two years' imprisonment who—

(*a*) fraudulently to conceal the state of his affairs—

(1) destroys or withholds books

(2) has kept false books

(3) has falsified entries

(*b*) with intent to diminish assets or give a preference to any creditor—

(1) has discharged or concealed any debt due or from him

(2) has made away with or concealed property.

It will be noted that the list of offences is very much more restricted than under the Bankruptcy Act. As a result an insolvent can commit with impunity many offences which would otherwise be rigorously dealt with. It is a frequent occurrence that he continues to trade and obtain credit when he is hopelessly insolvent. The exclusion of these offences makes the way of the insolvent very considerably easier.

The procedure is that the Official Assignee or Receiver reports to the Court or a creditor may make a representation. The insolvent shews cause against an order for prosecution. A charge is then framed and the prosecution is proceeded with in the Magistrates Court.

There is no Official Receiver vested with the duties of that official in England, with the result that it is only on the very rarest occasions any action is taken under the section, and then only at the instance of a creditor who has to carry the whole conduct of the proceedings. The Assignee is supposed to look after the conduct of the insolvent as well as administer the estate, but as he is not answerable to any one but the Court for the discharge of these functions, and as the Court can or will only act on what is brought to its notice by the Assignee, it may be understood that prosecutions for offences are practically a dead letter. A creditor will not undertake proceedings from a sense of public duty unless there is some prospect of recovery of assets in the process which is not often the case, and in such instances the Assignee would himself take an active part. Otherwise, as stated, the Assignee's chief objective is to get insolvencies disposed of as quickly as possible.

It may therefore be stated that it is actually nobody's duty to prosecute. If a creditor moves, the costs of preliminary proceedings would be borne by him and the probability is that if a charge were framed he would, although

ostensibly the prosecution would thereafter be conducted by the Public Prosecutor, have to supplement it by providing a Counsel of his own to assist him.

31. Is there any provision for restraining debtors who are believed to be about to abscond.

31. Under the Presidency Act the Court may either of its own motion, or at the instance of the Assignee or a creditor order the arrest and imprisonment of an insolvent if there is probable reason for the belief that he has absconded or is about to abscond or to remove property or conceal or destroy books or if he does remove any property above the value of Rs. 50. There is a similar provision in the Provincial Act, also under the latter the Court may when the petition is admitted and before adjudication order security to be given for his appearance or in default he may be committed to prison or it may also order arrest until disposal of the petition without the option of finding security.

32. Can firms and partnerships be made bankrupt as such and has this the effect of making all partners bankrupt (a) as regards property of firm (b) as regards their own individual property. (c) Are the assets of the individuals administered separately from those of the partnership.

32. Yes. The partnership property is applicable in the first instance to payment of the partnership debts and the separate property to payment of the separate debts. A surplus of separate property is dealt with as part of the partnership property, and a surplus of partnership property as part of the respective separate property in proportion to the rights and interest of each partner.

33. Is there any provision for the estate of a deceased insolvent debtor being administered in bankruptcy or under bankruptcy regulations.

33. A creditor may apply for administration of an insolvent estate in any Court. Such application may not be made if administration proceedings have already been instituted, but in such case if the assets are insufficient the Court may direct the proceedings to be transferred to the Insolvency Court having jurisdiction.

ARRANGEMENT OR COMPOSITION.

34. What are the usual and recognised forms of settling an insolvency other than by a judicial bankruptcy.

34. Compositions outside insolvency are of rare occurrence. There is however nothing to prevent a debtor from entering into any such arrangement. There is no provision for registration of Deeds of Arrangement.

35. (a) Is an assignment of all his property by a debtor to a nominee of his creditors for their benefit valid.

(b) Can it be made binding upon dissentient creditors and under what circumstances.

35. (a) There is no such provision as in the Bankruptcy Act that a transfer for the benefit of creditors is valid if assented to by a majority of creditors.

(b) Such a transfer does not bind any creditor who does not assent.

36. Is such an assignment a cause for a dissentient creditor commencing bankruptcy proceedings.

36. It is an act of insolvency and any creditor who does not assent may reply upon it to obtain an adjudication order.

37. If deeds of assignment are valid, (a) what property can be passed under them and (b) is there any class of property which cannot pass.

37. There is nothing to prevent a debtor from transferring all his assets.

38. In assignments of property to a nominee for the benefit of creditors is such nominee an official or a private person: if the latter what class or profession usually? Does such nominee have to give security.

38. As stated, such assignments are rarely resorted to and the question hardly arises to be answered. The Acts provide for schemes and composition after adjudication and these are frequently resorted to. They are subject to sanc-

tion of the Court and the Trustees or Receiver appointed have usually to furnish security as in the case of a Receiver appointed in suit.

39. Is it usual to have compositions guaranteed by third parties and, if so, and the guarantee cannot be successfully enforced, can such composition arrangement then be used by a creditor as a cause for bankruptcy proceedings.

39. This would depend on the terms of the deed itself.

40. Where accountants are employed as nominees or trustees, is there any distinction between different classes of accountants, e.g., can accountants only practise after passing examinations and qualifying or can anyone practice as accountant and can anyone other than an accountant be appointed.

40. As stated, compositions outside insolvency are rare and in any case there would be nothing to compel the appointment of an accountant. Any person can call himself an accountant. Chartered Accountants have their well defined status.

41. Is there any public register of bankruptcy adjudications, deeds of assignment, compositions, or other similar arrangements with creditors.

41. No.

42. Are there any penalties for neglect to keep proper books of account.

42. Yes.

Letter No. 695/187, dated 20th March 1930, from the Bombay Chamber of Commerce to the Associated Chambers of Commerce of India and Ceylon, Calcutta.

I am directed to acknowledge receipt of your Circular No. 28-A.C., dated the 28th ultimo, subjoining a copy of a list of answers prepared by Messrs. Orr Dignam & Co. of Calcutta, in connection with the questionnaire received from the Federation of Chambers of Commerce of the British Empire and enquiring if the Committee desire to make any adjustments in these to meet the position in accordance with the conditions applicable in this Presidency.

My Committee have considered the questions put to the Associated Chambers as well as the replies submitted by Messrs. Orr Dignam & Co. The Presidency Towns Insolvency Act, 1909, as well as the Provincial Insolvency Act, 1920, apply to the whole of British India and the answers submitted by Messrs. Orr Dignam & Co., apply equally to Bombay. My Committee have nothing to add to these answers which appear to them to cover the questions put very satisfactorily.

INDIAN STATUTORY COMMISSION AND ROUND TABLE CONFERENCE.

Memorandum, dated 21st August 1930, of the Committee of the Bombay Chamber of Commerce, on the Recommendations of the Indian Statutory Commission.

GENERAL.

We would premise our comments by stating that we are in entire agreement with the guiding principles which the Indian Statutory Commission lay down in Part I of Volume II, of their report including their conclusion that the ultimate constitution must be federal. When, however, it comes to dealing with their recommendations for securing these principles we feel that there are likely to be so many diverse opinions at the Round Table Conference that the formulation of views at the present stage which may prove later to have only academic value may only be a waste of time. We believe that the only way of dealing with the various problems will be for the European non-official delegates to be allowed a free hand to negotiate on all matters in accordance with the trend of discussions at the Conference, but that they should be given a very clear line as to the essential safeguards which cannot under any circumstances be surrendered. We propose therefore to start by indicating what in our opinion these safeguards are and then briefly to discuss the points in the report which appear to us of major importance and to comment on such other recommendations as seem to be of special interest to the Chamber.

Essential Safeguards.

We believe that there are two points on which it is vital for European interests to take a stand, *viz.*, (1) There can be no question of there being any distinction between British and Indian in the new constitution. India must be left the right to discriminate against other countries which may not treat her nationals fairly but as far as British rights in India are concerned it must be clearly established that the same rights and status enjoyed by Indian citizens shall apply to British citizens in India.

(2) In spite of the findings of the Simon Commission we are unanimously and strongly of the opinion on the point that there must be a special clause in the new constitution providing against discriminatory legislation. We are not convinced by what the Commission write on this question in paragraph 156 that suitable and effective clauses cannot be drafted, nor are we in agreement with what is urged in paragraph 157 that the only practical means of providing safeguards for minorities is by the retention of an impartial power residing in the Governor-General and in the Governors of Provinces for the purpose. We adhere to the view which the Chamber took last year that the question of what is or what is not discriminatory legislation against either commercial interests or the interests of minorities is essentially one of law which can only be decided by the Courts. We further think that the solution of this problem lies in the direction of the draft put forward by the Bombay Chamber through the Associated Chambers to the Simon Commission and we strongly urge that our representatives at the Round Table Conference should be asked to do everything possible to secure that the new constitution should contain a special clause of some such nature which shall provide for an ultimate appeal to the King in Council.

Central Legislature.

We believe that with the above safeguards it would be possible, and some of us think desirable, to go a long way towards meeting the aspirations of Indians for a really progressive measure of self-government at the Centre. As

regards the specific recommendations dealing with the constitution of the Central Legislature we are in favour of indirect elections by the Provincial Councils, but we understand that the system of election by proportional representation is very complicated and not likely to work satisfactorily. We have no special knowledge on this point but we should be satisfied with any system which gave to the various communities the same proportion of representatives in the Central Legislature as they would have in the Provincial Councils.

We are far from being in agreement with the recommendation for the increase in the number of members in the Federal Assembly from the present total of 145 to 250 or more especially as under the proposals of the Commission, which do not provide for any member of the Viceroy's Council being responsible to the Assembly, the effect would be to double the potential number of Government's opponents. In fact some of us think that the Commission's proposals with regard to the Central Legislature will, if adhered to, wreck the chances of the Round Table Conference arriving at a constitution acceptable to, and workable by, a majority of interests in the country. Those of us who think this believe that it may ultimately be necessary and advisable for European interests to support a scheme at the Conference which, while retaining the portfolios of the Army, Foreign Affairs and Indian States under the control of the Governor-General, puts responsibility for the portfolios of Law and Order, Commerce and Railways, Industries and Labour and Finance on to elected Ministers responsible to the Federal Assembly. The Governor-General should also have the right when he considers it necessary to administer Law and Order or to protect minorities—while if Finance were handed over to an elected Minister it would probably be necessary to provide for a Financial Adviser and the question of a commercial treaty between India and Great Britain would clearly require examination. The risks involved in such a scheme are fully realised but the risks attendant on the alternative course are regarded as far greater. The fundamental basis of this view is that it is only by some such measure that the co-operation of a sufficient number of

Indians willing to work the new constitution will be obtained and the good-will of India towards Great Britain, which is the only possible hope of the future, can be secured.

It is necessary however to state the other view with equal force. This is that, however desirable as an ultimate aim the above scheme may be, it would at the present stage in respect to all four portfolios, more especially with regard to Finance, lead to chaos and therefore cannot be contemplated.

It is obviously not possible to develop all the arguments on both sides within the compass of a short report but we think it necessary to emphasise that it would be very unfortunate for the European interests in India to take up a hard and fast position which would render it impossible for their delegates to give assent to a scheme which might give India the chance of managing her own domestic affairs.

Army and Foreign Affairs.

We regard these questions as matters for experts and outside the scope of the Chamber's direct interests. We have indicated above that even those of us who are prepared to go the farthest in other directions are definitely of the opinion that all these matters must be reserved at the present stage to the Governor-General.

Provincial Legislatures.

We are generally in agreement with the Commission's proposals in this regard. Some of them notably those relating to Law and Order and the extension of the Franchise go considerably further than the Associated Chambers were prepared to go in 1928 when submitting their memorandum to the Commission. But whatever misgivings we may have in these matters we do not think that it would be in the Chamber's best interests to oppose the proposals, which probably go no further than is necessary under present conditions.

We observe that no recommendation is made by the Commission in regard to the establishment of Second Chambers but we definitely think that the Chamber should adhere to the recommendation made by the Associated

Chambers to the Commission in favour of Second Chambers in the Provinces. In fact we are inclined to the view that Second Chambers, elected by special constituencies likely to return the best men in public life, would act as a very real safeguard against improper legislation of any kind and might in practice remove from the Governor the odium of being forced to use the special overriding powers recommended for him by the Commission. These overriding powers are, we feel, likely to be a stumbling block in the way of the acceptance by Indian interests of the Commission's proposals with regard to Provincial Legislatures and we think that it might be possible, given Second Chambers such as we have suggested, to modify these powers to some extent, more particularly in the direction of withholding from the Governor the power of certifying votable grants thrown out by the Legislature.

FINANCE.

We presume that the recommendations of the Statutory Commission in regard to the allocation of revenues between Provinces and the Central Government will be the subject of further discussion after the question of the constitution has been settled and we have not therefore made any detailed examination of the proposals at this stage. There are, however, one or two points on which we feel that comments are desirable on general ground.

It seems to us that Sir Walter Layton's proposals with regard to the Provincial Fund are open to the serious objection that it is the negation of Provincial Autonomy for the Provinces to depend for their revenues to such a large extent on taxes voted by the Central Legislature. We feel, without making any strong recommendation on the point, that it would be better for the taxes under group D of Sir Walter Layton's proposals to be transferred to group B leaving the Provincial Fund to be fed by surpluses which might in due course be available from Central Revenues. Under group B we think it necessary to point out that the Bombay Chamber has always been and is still opposed to the levy of terminal taxes in any form and we think that Sir Walter Layton's proposals in this connection, as far as we are able to understand them, should be strenuously opposed. In group C we

see no reason why distribution to Provinces of personal income tax should be limited to half the total while we are inclined to the view that the difficulties in connection with the imposition and collection of income tax on agricultural incomes have been underestimated and we also think that the possibility of the introduction of probate duties has been passed over without sufficient attention.

As previously stated we think that the Commission's financial proposals need very careful study at a later date and the purpose of our comments at this stage is to make it clear that we are very far from accepting the proposals *in toto*.

DISCRIMINATORY LEGISLATION AND THE RESERVATION OF THE COASTAL TRAFFIC TO INDIAN VESSELS.

Letter No. 64 A.C., dated 12th June 1930, from the Associated Chambers of Commerce of India and Ceylon, to Members of Parliament, leading Chambers of Commerce in the United Kingdom, etc.

I am directed to invite a reference to the circular letter which was sent to you by the Associated Chambers of Commerce of India and Ceylon on 27th July 1929.* The letter related to the attempts, on the part of a section of Indian politicians, to introduce legislation aiming at discrimination against non-Indian interests; and, in particular, to the Coastal Traffic Reservation Bill, a copy of which, as amended by the Select Committee of the Indian legislature together with the Select Committee's report, was attached to the letter for your information. The present position is that the Bill as amended by the Select Committee has been recirculated for public opinion in this country; so far as regards the Bill itself there is no material change from the position as it was when the Associated Chambers addressed you last July.

* See page 127 of Vol. II of Report for 1929.

2. But the Associated Chambers have had occasion to consider a Statement issued on behalf of the Federation of Indian Chambers of Commerce in reply to the circular letter of 27th July. They desire to submit for your information certain considerations in regard to it.

3. The Associated Chambers are not unsympathetic to Indian economic aspirations; on the contrary, they recognise that constitutional advance must be accompanied by an increasing control of the industrial development of the country. But, claims such as that contemplated by the Coastal Traffic Reservation Bill, which amounts to wholesale expropriation of established interests, can do nothing but alienate the sympathies of India's well-wishers, and will cause irreparable harm to the credit of the country.

4. As in the case put forward by the Associated Chambers, the Statement issued by the Federation of Indian Chambers deals principally with the Coastal Traffic Reservation Bill, and the line of argument adopted is noteworthy. An attempt is made to defend the principle of the Bill on a national, as distinct from a racial, basis. The old plea is again urged, as has been done on previous occasions, that the Bill contains no principle of racial discrimination, and it is stated that the criterion established in the Bill is one of nationality; this is indeed the underlying theme of the whole Statement. There is a lengthy quotation from the remarks of Pandit Motilal Nehru, when he spoke on the Bill in the Assembly, and when he said that those who accept and comply with the terms upon which Indian citizenship can be acquired would have a right to complain if legislation discriminated against them, the implication apparently being that Europeans carrying on business in India might under certain conditions acquire citizenship, and therewith the right to national treatment.

5. Using the words in their ordinary sense, however, it seems more than doubtful whether a person acquiring "citizenship" in this way would acquire "nationality," for the two terms do not have the same significance. Certainly if the published reports in the press are to be accepted as accurate, some of the advocates of discriminatory legislation such as the Coastal Reservation Bill typifies, do not take the

same view as Pandit Motilal Nehru: for Mr. D. Erulkar, when speaking at the International Labour Conference a short time ago regarding the nomination of Mr. P. H. Browne as an adviser to the employers' delegate from India, is stated to have said that he considered it a novel constitutional dictum that citizenship and nationality were one and the same thing, and to have maintained that these are distinct and separate entities so that it was quite possible to be an Indian citizen without being an Indian national. But apart from this, it is significant that the Select Committee on Mr. Haji's Bill definitely changed the words used to describe a person entitled to the control of a ship engaged in the coasting trade of India. The words used in the original Bill were "British Indian subject," and these were altered by the Select Committee to "Indian British subject," a term which clearly distinguishes persons on a racial basis, and if there is any distinction between "race" and "nationality," as the Statement of the Federation of Indian Chambers endeavours to say there is, it is obvious that the Bill as revised by the Select Committee prescribes the former, and not the latter, as the criterion. The fact that this is so completely disposes of what is the fundamental basis of the Statement and the only argument that has not already been raised, and answered, over and over again.

6. The Statement reproduces the old and fallacious argument about Australia and the Australian coasting trade. "The British Dominions have," it says, "the undisputed right and power to reserve their coasting trade to their own nationals, and in fact Australia has done so." Australia, in point of fact, did nothing of the sort. The coastal provisions of the Australian Navigation Act were not based upon flag discrimination, the test of eligibility to engage in the coasting trade being compliance with the Australian regulations regarding wages, etc., and a vessel owned by Indians has always been perfectly entitled to trade on the Australian coast on level terms with vessels owned by Australians or Britishers. But apart from this, it is of course notorious that the Australian Act has had anything but satisfactory results, the general effect having been to increase freights on the coast or to maintain these at a high level, to curtail

shipping facilities, and to impose disabilities on shippers and producers. In no part of the British Empire does national discrimination exist, for no internal differences of nationality are recognised, and India, even under Dominion Status, must accept and exchange common citizenship with the rest of the British Empire.

7. On these grounds alone the Statement issued by the Federation of Indian Chambers is discounted, and there are certain other points in it which should be commented on. In its opening paragraph the Statement says that the circular issued by the Associated Chambers appeals to Members of Parliament and public bodies to use their influence and position against the grant of effective self-government to India by securing that India's new constitution shall contain safeguards. "The authors of the circular desire," the statement proceeds, " that India's right to self-government..... should be denied to her, by making reservations which shall deprive her of the right of regulating her economic policy to suit the economic needs and conditions of the country." If the contemplated measure is to be regarded as an example of what the Indian political opinion considers suitable to the economic needs and conditions of the country, the Associated Chambers can only reiterate their opinion that safeguards are called for in the new Constitution. The Statement refers also to the recommendation of the Indian Mercantile Marine Committee, and it has been pointed out again and again that the Committee did not profess to deal with the question from the practical point of view ; they admitted that they did not attempt to forecast the possible effect on the well-being of India, of the adoption of the measures they recommended. And in any case the argument that the Bill represents the only method of attaining to what has been recognised as a natural desire—the growth of an Indian Mercantile Marine—is strongly questioned. " No Indian Shipping Company can gain a footing in the trade under the present conditions," the Statement says ignoring entirely the fact that Indian companies are actually engaged in the trade at the present moment. What is of course perfectly true is that no Indian company can gain a share in the trade disproportionate to the amount of capital and energy it is prepared to expend :

but this position the Indian Chambers do not, perhaps naturally, wish to emphasise.

8. Indeed, the Statement says very little of the economic aspect of Coastal Reservation, probably, because this is a subject upon which it is difficult to think of any argument that can be supported. The Associated Chambers have never denied that there has been reservation of one kind or another in different countries, but it is a matter of bare fact that such reservation has never been of any real service to the best interests of the country concerned. The reservation of her coasting trade by France cost Algerian producers 36,000,000 francs a year, and maintained freight rates 20 per cent. above the normal. The Statement reproduces the old fallacy—which has been disproved times without number that it was because of the Navigation Acts that the British Mercantile Marine attained supremacy. Sir Spencer Walpole has written: "Before the repeal of the Navigation Laws the supremacy of British shipping was being seriously menaced, particularly, by the vigorous competition of the well-built, well-manned and well-run American merchant marine. When, in 1849, the Navigation Laws were repealed, the effect was to stimulate British shipping interests, and, it was during the decades that followed, when competition was open in regard to her coasting as well as her other trade, that the British Mercantile Marine established itself on a level that had never previously been reached." The historical survey on Flag, Discrimination prepared by the Sea Transport Committee of the International Chamber of Commerce in 1923 bears out this argument.

9. If the costly experience of such countries as Chile, Algeria and Australia may be taken as an indication of what may follow on the reservation of coastal traffic, this tampering with the well-established coastal trade of India must inflict incalculable hardship on those at present engaged in it and on the trade interests it serves, by reason of the inevitable enhancement of steamer freights. Any such enhancement of freights, or any restriction of existing shipping facilities, would have disastrous effects on the export coal trade, 75 per cent. of which is coastal. Steamer freights are already high enough, in comparison with the rates obtainable by India's

competitors in the export coal trade, namely South Africa, Australia and Japan; and the further handicap consequent on the reservation of coastal traffic to Indian vessels, combined with the hardening of freights, would almost certainly entail irreparable damage, if not complete ruin, to the export coal trade which, with the assistance of the Indian Coal Grading Board, has only been re-established within the past few years. At the present moment it is only by the barest margin that the coal export trade is able to retain its hold in Ceylon, Rangoon and Bombay; and the loss of these valuable markets to the competitors mentioned above, cannot be contemplated with equanimity. Moreover any setback to the export coal trade must have repercussion on the trade of India as a whole by throwing on the home market a surplus of production sufficient to reduce prices to a level which might render it impossible for scientifically developed collieries to continue raising coal, in which event the smaller companies most of which mine second class coal and are Indian owned would be the first to be shut down. If in the gradual process of development of an Indian Mercantile Marine, owned and managed by Indians, the already established coasting trade of India is to be killed by increased freight, reduced shipping facilities and the many other disabilities under which it must labour, in what way is India or her industries going to benefit? As an economical proposition the reservation of India's coastal trade is bound to be bad for India's trade, bad for India's industries and bad for the industrial development of India as a whole.

10. The Associated Chambers do not wish to prolong this letter unduly, but they desire to draw attention to the remarks of Sir Purshotamdas Thakurdas which are quoted in the Statement of the Federation of Indian Chambers. Speaking at the annual meeting of the Federation in December 1928 Sir Purshotamdas said: "For my own part, I look forward to the time when the distinction between Indian and British in the commerce and industry of the country will disappear, and both British and Indian industrialists and business men will work harmoniously together in promoting the economic well-being of the country." The Statement comments that it is difficult to express the views and feelings of the Indian

commercial community more unequivocally or more clearly than was done by Sir Purshotamdas, and yet it defends a measure which, for the first time in the legislation of this country, proposes to draw the distinction for the disappearance of which so much anxiety is expressed. The Associated Chambers are in entire accord with the views expressed by Sir Purshotamdas, and it was because they were so minded that they decided to withhold their reply to the statement of the Federation of Indian Chambers until such time as the Conference on Coastal Shipping which His Excellency the Viceroy had arranged to hold in Delhi in January last, had taken place. As notified by the Government of India this Conference proved to be ineffective.

11. The Associated Chambers repeat the hope, which they expressed in their letter of 27th July, that they may rely on your active co-operation in securing that India's new constitution shall contain the safeguards against discriminatory legislation which are so urgently necessary.

Letter No. 120 A.C., dated the 4th November 1930, from the Associated Chambers of Commerce of India and Ceylon to all Constituent Chambers.

I am desired by the President to inform the constituent Chambers that the suggestion contained in my circular No. 117-A.C., dated 23rd October 1930, was fully supported, and circular letters in the undernoted terms were despatched on Saturday, 1st November, from Calcutta to Karachi for transmission by the Air Mail to Members of Parliament, the Association of British Chambers of Commerce, the Federation of Chambers of Commerce of the British Empire, the Federation of British Industries, the Chamber of Shipping of the United Kingdom, the British Federation of Traders Associations, the British Empire Producers Organisation, the Stock Exchange, Lloyds, and the Baltic Mercantile and Shipping Exchange, all of London.

Circular letter referred to above.

The Associated Chambers of Commerce of India & Ceylon believe that, with the approach of the Round Table Conference, Indian affairs will shortly command more than usual interest.

I am therefore directed again to take the liberty of addressing you on a feature of the Indian question which is of vital importance to the large commercial interests represented by these Chambers, their shareholders, and the many persons whose livelihood is directly and indirectly dependent on the continued existence of those concerns.

2. That commercial enterprises which have been built up by British energy and on British capital, and which have contributed in no small measure to India's welfare, should require to be protected from discriminatory legislation, though scarcely credible, is true. Any failure to introduce into a new Constitution for India a statutory provision ensuring for British subjects of the Crown complete equality with Indian subjects, so far as trading status is concerned, will leave vast commercial interests at the mercy of a legislation, a section of which is avowedly anti-British.

3. It may be contended that the British traders' contribution to India's progress entitles him to more; but all that is asked is that he may continue to have the right to trade on an equal footing with his Indian colleagues. Preferential treatment is not asked for, but it is the considered opinion of the Associated Chambers of Commerce of India and Ceylon that this equality should be clearly defined and laid down in the form of a suitable clause in the new constitution.

4. The Associated Chambers of Commerce trust that your influence may be available towards achieving this objective.

PROPOSED PROTECTION TO THE INDIAN SUGAR INDUSTRY.

Report, dated 4th July 1930, of the Special Sub-Committee of the Bombay Chamber of Commerce, appointed to consider and report on the Resolution of the Department of Commerce of the Government of India in connection with the question of the desirability of granting protection to the sugar industry.

We have carefully examined the question in all its aspects but feel that the issues raised in the Government of India Resolution are far too wide to be considered even by a

Special Sub-Committee of the Chamber. "The following notes have, however, been drawn up with a view to giving the Committee a general idea of the complex nature of the question.

At the outset we could mention that there is a world glut of sugar, of which, so far as we can see, there are no prospects of abatement, even by the curtailing of production until about 1932 at the earliest.

We are of the opinion that the development of refining in India should proceed side by side with, if not a little behind, the progressive development of her raw sugar production. Indian refineries scheduled last year a diminished production of less the 1,00,000 tons of refined sugar ; but it is not stated what proportion of this so called "production" was made up by the reduction of imported crystal sugar to Softs or 2nd Boilings. Probably the figure of actual production from raws would work out at less than 20 per cent. of the above total. In any case it may be taken that the production of refined sugar in India from the raw material, whether indigenous or imported, is at present negligible, and cannot be an economic proposition until the yield of sugar per acre of cane is increased, unless the world prices of sugar advance. The Java yield is about 5 tons per acre, against India's results of a fraction over 1 ton. This inferiority is said by experts such as Martineau and Maxwell to be due scarcely, if at all, to natural climatic or soil deficiencies. It must also be remembered that labour in Java is mostly of Indian origin.

India's production of *gur* in 1928-29 was 2¾ million tons as against 3¼ the previous year. Her imports (chiefly of D.S.J.C. 25 and /or above) were about 1 million tons of which about 80 per cent. came from Java. It would appear that *Gur* is so much preferred in the vast rural hinterlands that 10 per cent. to 20 per cent. more in price was paid for the Indian product than for imported channel assortments from Java, such as D.S.J.C. 16/19 average 17. This latter is a coarse brown refined sugar, far more expensive to produce than *Gur*, and it, together with the Java non-factory sugars Gœla Tombeh, Cup Sugar as well as hard molasses, were imported to be mixed with *Gur*, in order to be sold as pure

Gur at a higher price. Even so, it would seem that the present world-glut has made it an uneconomic proposition to produce large quantities of *Gur* at such a level of price with the present low yield per acre in India, and the cottage industry methods of crushing, straining and otherwise treating the cane till it arrives at the finished product.

In view of the above it would appear that India's best plan, and one with which merchants must identify themselves in order to earn their legitimate commission, would be to concentrate first on improving the cultivation of the cane, the methods by which *Gur* is made therefrom, and the marketing of the Indian product.

The present duty on imported Sugars is equivalent to about 100 per cent. *ad valorem* in the better grades and rather more in the lower; and it would seem, *prima facie*, to leave an ample margin both for protection and for the establishment of organised bounty on the lines followed in Germany and Poland, whose increasing crops of Beet Sugars are being marketed to-day with the minimum of loss to farmer, factory and all concerned; one cannot of course talk of profits in the World's White Sugar Markets to-day. It would, however, appear to be unwise to leave the existing duty of Rs. 6 per cwt. merely as a protection, without such a bounty, or some adequate alternative plan being adopted to encourage the cane-grower and gur-presser in India. The subsidy granted on the German-Polish plan is conditional on implicit obedience to Government export inspectors and regulations on the part of all concerned from the seed to marketing the finished production to the consumer.

In this connection it might here be mentioned that the Imperial Council of Agricultural Research have recently appointed a Sugar Committee for the purpose of considering the whole question of the methods of production, etc., of sugar and have strengthened their staff by the appointment of a Technological Expert. It is expected that large grants will be made out of available funds for agricultural research work on cane development.

The general situation in regard to Sugar might be compared with the case of Quinine, the intensive cultivation and production of which was initiated by the Government of India at the same time as cuttings from identical stock were taken to start the industry in Java. To-day India buys most of her Quinine from Java whose yield per acre is 4 to 5 times that of India's. This seems to be a lesson in the wisdom of adopting thoroughly intensive agricultural and production, complete with experimental stations and a full staff of properly equipped and qualified experts.

We understand that the consumption *per capita* of sugar in India is estimated at about one-third that of Europe, which, in its turn, is about half of that in North America. While the last country is said to consume more than it actually needs, it is patent that on a conservative basis, India's consumption is capable of being doubled, if proper methods be found and applied.

In view of what has been stated above we are unable to see how the Chamber as a body can possibly put up any case on behalf of its members. We recommend that it should be left to individual firms who desire to do so to place their views before the Tariff Board.

STATISTICS OF IMPORTS OF DYES.

Letter No. 2547-122 of the 12th December 1930 from the Bombay Chamber of Commerce to the Director General of Commercial Intelligence and Statistics, Calcutta.

I have the honour to acknowledge receipt of your letter No. 11224 of the 24th ultimo asking to be furnished with definitions regarding the various sub-heads for Aniline dyes recommended in this office letter No. 1107-122 of the 1st May last for inclusion in the sea-borne trade returns of British India. In reply I am to give you the following information :—

(A) *Synthetic Indigo.*—There does not seem to be any necessity to define Indigo as this is a definite group of dyes, the chief characteristics which must be well known to all

Customs Houses in India. My Committee understand that during the time when specific duties were levied on dyes, the Customs authorities did not experience any difficulty in distinguishing Indigo from the other groups.

I might add that the question of separating the figures for "Natural" Indigo from "Synthetic" Indigo does not arise as "Natural" Indigo is not imported into India at present and in any case it would be a difficult matter to separate the two products as, chemically, they are indistinguishable. If the head "Synthetic Indigo" is retained without further explanation no difficulty would, in practice, arise as to its exact meaning.

(B) *Vat Dyes* may be defined as dyes that are not soluble in water, and which require for their dissolving the presence of Hydrosulphite and Caustic Soda.

(C) *Naphtols.*—"Coupling dyes of the Naphtol group" comprise two groups of chemical compounds :—

(*a*) the soluble Amids of the 2, 3—beta—oxy—naphtoe acid or similar compounds capable of coupling with diazotised aromatic amins ;

(*b*) diazotised or diazotisable aromatic amins, (the so-called *Developing Salts* are ready—diazotised amins).

Note.—Each of the above two groups when dyed separately is colourless, but when brought into contact (coupled) with each other, they form, on the fibre, fast (*i.e.*, insoluble) colour lacs. They are marketed at present under the following Trade names :—

(*a*) Naphtol A—S.
Brenthol.
Naccothol.
Naphtanilide.

(*b*) Fast Bases.
Developing Salts.
Variamin blue salts.

(D) *Congo Red or Congo* is a Red Direct Dye (that means it has a direct affinity to cotton ; it is soluble in water). It is distinguished from the other " Direct Reds" by its extraordinary poor fastness properties, and in particular by the fact that even the mildest organic acids destroy the colour. It is the cheapest Direct Red.

(E) *Sulphur Black* is the most important of the Sulphur series which are insoluble in water and must be dissolved with Sodium Sulphide and Alkalies.

(F) "*All other Aniline Dyes*" require no definition as under this heading all Synthetic Dyes, that do not come under any of the above five groups, can be classified.

It is estimated that the relative importance of the various groups is somewhat as follows :—

Synthetic Indigo	15 per cent.
Vat Dyes	13 ,,
Coupling Dyes of the Naphtol group.	20 ,,
Congo	5 ,,
Sulphur Blacks	7 ,,
All other Aniline Dyes	40 ,,

INTERNATIONAL CONVENTION FOR THE SAFETY OF LIFE AT SEA.

Letter No. 1448-199 of the 13th June 1930 from the Bombay Chamber of Commerce to the Principal Officer, Mercantile Marine Department, Bombay.

In continuation of my letter No. 1164-199 of the 8th ultimo, I have the honour to submit the following supplementary remarks in connection with the International Convention for the safety of Life at Sea, 1929 :

Chapter I—Article 2.—Sub-section 3 (*a*) and (*b*) of Article 2 would affect practically all ships working in Indian waters and carrying deck passengers under certificates granted by the Government of India and it seemed to the Committee that either permission would have to be obtained from the British Board of Trade to treat these vessels as if they were registered in India or else special legislation would have to

be introduced for the same purpose. This might be difficult in view of existing conditions and might cause inconvenience to owners of vessels which registered in Great Britain but which were permanently employed in Indian waters.

Chapter II—Article 4—*Paragraph* 4.—The Committee requested that the Government of India might be asked to state what their views were in regard to para. 4 of this Article as existing ships might be adversely affected if compliance with Regulation X was insisted on.

Article 4—*Paragraph* 5.—As the vessels employed in Indian waters for the carriage of passengers were all built in the United Kingdom under the direct supervision of the British Board of Trade and/or one of the recognized classification societies, such vessels should be exempted from the application to them of the provisions of para 5 of Article 4.

Chapter III—Article 12.—It would appear that in India this Article would be enforceable only in regard to vessels registered in India and the Indian Government would have to obtain special permission from the British Board of Trade to treat registered vessels operating from India as if they were registered in India.

Article 13.—The Committee were of opinion that vessels employed on voyages from India to the Persian Gulf and the Red Sea should be exempted from the provisions of this Article. The requirements of this Article were in excess of the existing Life-saving Appliances Rules, 1929, and requirements prescribed for vessels under para 2 (*b*) should not be more than those laid down for vessels in Class III (*i*) of the Life-saving Appliances Rules, 1929.

Article 15.—No mention was made in this Article of the acceptance of Fleming Gear Boats in lieu of motor boats and in view of this the Committee stated that they desired that Government might be asked to confirm that no change in the present condition was to be anticipated.

Article 21—*Paragraph* 2.—No mention was made of the type of "Self-contained source" but it was presumed that an emergency dynamo working off a special power unit was meant and it should not be insisted on in existing ships.

Article 21—*Paragraph* 3.—The use of the words "continuously lighted" was not reasonable if it was meant to apply to all ships irrespective of the condition of construction and of the nature of the voyage.

Article 22.—The insistence on the provisions of this Article would be difficult as sufficient lascar seamen in possession of the necessary certificates were not available.

Chapter V—Article 41.—The Government of India had drawn special attention to this Article and the only remark the Committee had to make was that if the principal maritime countries ratified the proposal India should also do so.

Regulation XXXVII.—The Committee agreed to this Regulation but considered that existing ships should be exempted from the provisions of paragraph (3).

Paragraph (5).—The Committee considered that this paragraph should be more clearly defined. A definite distance clear of the propeller beyond which boats might be placed should be prescribed on the lines of the British Board of Trade instructions.

Paragraph (7).—This paragraph also might be more clearly defined. The Committee raised no objection to the davits, etc., of new ships being of a strength sufficient to permit the boats being safely lowered with the full complement of persons and equipment with a vessel listed to 15 degrees, but if the inference was that the boats must be so placed as to permit of their being launched and lowered with a list of 15 degrees the proposition was impracticable.

A clearance of not less than 12 inches in new vessels when the vessel was upright was all that should be insisted on. Any greater spread of davit would cause congestion of the boat deck.

Paragraph (10).—Separate falls except under davits of a special type were not practicable and should not be insisted on. The Committee considered that the paragraph should be amended so as to provide for blocks of non-topping type in place of separate falls.

Regulation XXXVIII.—This Regulation should not be made to apply to Native Passenger Ships. The Committee also considered that the words " or approved buoyant apparatus" should follow the words " life rafts" wherever they occurred.

Regulation XXXIX.—This Regulation equally with Regulation XXXVIII should not be made to apply to Native Passenger Ships.

Regulation XL.—The increase in the test weight for life-jackets did not seem justifiable.

Regulations XLI and XLII.—It was not possible to apply these Regulations in the case of vessels manned by lascar seamen.

Regulation XLIII.—Native passenger-carrying vessels were of such construction as to be accessible to patrols at all times so that the necessity of an automatic fire detection system did not seem necessary.

Regulation XLV.—The Committee were of opinion that electrically-operated signals were not necessary in native passenger-carrying vessels for the reason stated against Regulation XLIII.

In putting forward these views the Committee drew Government's attention to the Report of the Merchant Shipping Advisory Committee regarding the statutory regulations as to Life-saving Appliances at Sea. Emphasis was therein laid on the fact that there was a marked decrease in the loss of life at sea, notwithstanding a great increase in the number of persons carried.

As stated in their previous letter it appeared to the Committee that where large numbers of unberthed passengers were carried the solution of the problem of Life-saving Appliances was to be sought in the provision of buoyant apparatus rather than in the provision of extra boats which might not be able to get clear of the ship in the event of disaster.

The Committee pointed out that the Rules under consideration applied to International voyages and should not be made to apply in any way to Home Trade vessels.

PROTECTION OF SEAMEN IN CASE OF SICKNESS, ETC., ON BOARDSHIP.

Letter No. 465-M. I. (8)-30, dated 21st February 1930, from the Government of India, Department of Commerce, to the Chamber.

The Thirteenth (Maritime) Session of the International Labour Conference held at Geneva in October 1929 had on its Agenda the following question for the first discussion :—

" The protection of seamen in case of sickness (including the treatment of seamen injured on boardship), *i.e.*,

(*a*) the individual liability of the shipowner towards sick or injured seamen ;

(*b*) sickness insurance for seamen ; "

and in accordance with the modification made by the Twelfth Session of the Conference in the " double discussion " procedure the International Labour Office has prepared a Questionnaire based upon the Conclusions arrived at on the above question by the Thirteenth Session. A copy of the Questionnaire is forwarded herewith, and I am to say that the Government of India would be glad to have the views of your Chamber thereon.

2. The reply to this letter should be sent through the Principal Officer, Mercantile Marine Department, Bombay District, Bombay, and should reach the latter not later than the 7th April 1930.

Letter No. 895-160, dated 9th April 1930, from the Chamber to the Principal Officer, Mercantile Marine Department, Bombay.

With reference to the letter, No. 465-M.I. (8)-30 of the 21st February 1930 from the Assistant Secretary to the Government of India, Department of Commerce, asking for the views of this Chamber on the Questionnaire issued by the International Labour Office regarding the protection of seamen in case of sickness, I have the honour to forward herewith the replies of my Committee to the Questionnaire for transmission to the Government of India.

QUESTIONNAIRE.

First Part.

The Individual Liability of the Shipowner Towards Sick or Injured Seamen.

Possibility of International Regulation.

Question 1.—Do you consider that the International Labour Conference should adopt a Draft Convention to regulate internationally the individual liability of the shipowner towards sick or injured seamen?

Answer 1.—Yes.

I. Scope.

As Regards Ships.

Question 2.—Do you consider that the shipowner's liability should apply to all ships ordinarily engaged in maritime navigation, with the exception of ships of war?

Answer 2.—Yes.

Question 3.—Do you consider it necessary to provide for exceptions, in particular in the case of:

(*a*) vessels of public authorities not engaged in trade;

(*b*) coastwise fishing boats;

(*c*) boats of small tonnage, and, if so, what tonnage limit do you propose?

Answer 3.—(*a*) No.

(*b*) No.

(*c*) No, except in the case of pleasure-craft.

As Regards Seamen.

Question 4.—Do you consider that the shipowner's liability should apply to every person employed on board?

Answer 4.—Yes, to all those signed on Articles.

Question 5.—Do you consider it necessary to provide for exception in particular in the case of:

(*a*) pilots;

(*b*) persons employed in ports in repairing, loading and unloading ships;

(*c*) members of the shipowner's family who work exclusively on his behalf, and who live in his house ?

Answer 5.—(*a*) Pilots should not be covered by shipowners ;

(*b*) Yes, this should be an employer's liability ;

(*c*) Yes.

II. Risks Covered.

Nature of the Risks Covered.

Question 6.—Do you consider that the shipowner's liability should cover the risks of sickness, injury and death ?

Answer 6.—Yes, as laid down in Section 34 of Merchant Shipping Act, 1906.

Definition of the Period of Protection.

Question 7.—Do you consider that the period of protection should

(*a*) commence with the engagement ;

(*b*) terminate with the engagement ?

Answer 7.—(*a*) & (*b*) Yes.

Relation Between the Service and Risks Covered.

Question 8.—Do you consider it necessary to provide for an exception in the case of injury occurring otherwise than in the service of the ship ?

Answer 8 .—Yes.

Risks Covered and the Notion of Fault.

Question 9.—Do you consider it necessary to provide for exceptions :

(*a*) in case of injury wilfully caused by the seaman ;

(*b*) in case of sickness due to the wilful misconduct of the seaman, or to his own act ?

Answer 9.—(*a*) & (*b*) Yes.

III. Benefits and Shipowner's Liability.

Assistance to the Sick or Injured Seaman.

Nature of Assistance.

Question 10.—Do you consider that the assistance to be provided for the sick or injured seaman should comprise:

(*a*) medical treatment and the supply of proper and sufficient medicines and appliances necessitated by the sickness or injury;

(*b*) maintenance—board and lodging?

Answer 10.—(*a*) & (*b*) Yes.

Duration of Assistance.

Question 11.—Do you consider that the seaman who is not compulsorily insured against sickness and accident, or is not covered by workmen's compensation legislation, should be entitled to assistance:

(*a*) until cure, healing of the injury, or certification that the sickness is incurable; or

(*b*) until repatriation; or

(*c*) until the end of the ship's voyage; or

(*d*) until the expiry of a period prescribed by law, and, if so, what length would you propose for the prescribed period?

Answer 11.—The wording of the Merchant Shipping Act, Section 34 might supply the answer, *viz.*, "until he is cured, or dies, or is returned to a proper return port."

Question 12.—Do you consider that the seaman who is compulsorily insured against sickness and accident, or is covered by workmen's compensation legislation, should be entitled to assistance until the time when he is entitled to the medical benefits provided by sickness insurance, accident insurance, or workmen's compensation legislation?

Answer 12.—Yes.

Arrangements for Assistance.

Question 13.—Do you consider that the responsibility of the shipowner or his representative for the arrangements for assistance should only cease when such responsibility can be transferred to the consular authority or another competent authority appointed by national laws or regulations?

Answer 13.—Yes.

Defrayment of the Expenses of Assistance.

Question 14.—Do you consider that the shipowner should be liable:

(*a*) to meet directly the expenses of assistance by paying himself the cost of medical treatment, drugs, hospital treatment, board and lodging; or

(*b*) to repay the actual cost of assistance; or

(*c*) to defray the cost of assistance in accordance with a tariff prescribed by law or regulations?

Answer 14.—The shipowner should be liable to meet directly the expenses of assistance by paying himself the cost of medical treatment, drugs, hospital treatment, board and lodging:

Question 15.—Do you consider that the shipowner or his representative should be liable to deposit an advance or security with the authority which assumes responsibility for the arrangements for assistance, especially in the case where the sick or injured seaman is left behind abroad?

Answer 15.—Yes.

Wages of the Sick or Injured Seamen.

Question 16.—Do you consider that the seaman who is not compulsorily insured against sickness and accident, or is not covered by workmen's compensation legislation, should be entitled to wages:

(*a*) until termination of service; or

(*b*) until cure, healing of the injury, or certification that the sickness is incurable; or

(*c*) until repatriation; or

(*d*) until the end of the ship's voyage; or

(*e*) until the expiry of a period prescribed by law—*e.g.* four months—and, if so, what length do you propose for the prescribed period?

Answer 16.—Until repatriation.

Question 17.—Do you consider that the seaman who is compulsorily insured against sickness and accident, or is covered by workmen's compensation legislation, should be entitled to wages until the time when the cash benefits provided by sickness insurance, accident insurance, or workmen's compensation legislation, become payable?

Answer 17.—Yes, subject to no overlapping.

Repatriation of the Sick or Injured Seaman.

Question 18.—Do you consider it necessary to provide in the Draft Convention that the sick or injured seaman shall be entitled to repatriation at the expense of the shipowner ?

Answer 18.—Yes.

Question 19.—Do you consider that the expenses of repatriation should comprise the expenses of transport, and of the board and lodging of the seaman during the voyage ?

Answer 19.—Yes.

Question 20.—Do you consider that the place to which the sick or injured seaman is to be repatriated should be :

(*a*) the port at which he was engaged ; or

(*b*) the port of departure of the ship ; or

(*c*) a port in his own country ?

Answer 20.—The port at which he was engaged.

Burial Expenses.

Question 21.—Do you consider that the shipowner should be liable to meet the expenses of burial :

(*a*) in case of death on board ;

(*b*) in case of death on shore if, at the time of his death, the seaman was entitled to assistance at the shipowner's expense ?

Answer 21.—(*a*) & (*b*) Yes.

Protection of the Property of Seaman Deceased or Left Behind on Account of Sickness or Injury.

Question 22.—Do you consider that the shipowner or his representative should be liable, in case of the death of the seaman on board or in case the sick or injured seaman is left behind :

(*a*) to draw up an inventory of the seaman's effects and an account of the wages due to him ;

(*b*) to deliver to the seaman, or, in the event of his death, to his legal representatives, his effects and wages (including the proceeds of the sale of objects which could not be kept on board) either directly or through the agency of the consular authority, maritime authority, or some other competent authority ?

Answer 22.—(*a*) & (*b*) Yes.

IV. Settlement of Disputes.

Question 23.—Do you consider it necessary to frame provisions for settling disputes by means which shall be readily accessible, rapid and inexpensive ?

Answer 23.—Yes.

Question 24.—In particular, do you consider it possible to :

(*a*) make it obligatory to assay conciliation in case of dispute between shipowner and seaman ;

on the initiative of a competent authority, or at the request of either party ;

(*b*) make it necessary to decide, such decisions having interim effect, disputes occurring outside the country of the vessel's flag ?

Answer 24.—(*a*) Both.

(*b*) Yes.

SECOND PART.

Sickness Insurance for Seamen.

Possibility of International Regulation.

Question 1.—Do you consider that the International Labour Conference should adopt a Draft Convention to regulate internationally sickness insurance for seamen ?

Answer 1.—Yes.

I. Scope.

As Regards Ships.

Question 2.—Do you consider that compulsory sickness insurance should apply to all ships engaged in maritime navigation, including sea fishing vessels, but excluding ships of war ?

Answer 2.—Yes.

Question 3.—Do you consider it necessary to provide for exceptions, in particular for vessels of public authorities not engaged in trade ?

Answer 3.—No.

As Regards Seamen.

Question 4.—Do you consider that compulsory sickness insurance should apply to every person employed on board ?

Answer 4.—Yes, so far as the limits provided by law permit.

Question 5.—Do you consider it necessary to provide for exceptions in particular for :

(*a*) foreign seamen ;

(*b*) seamen not resident in the country of the vessel's flag ;

(*c*) masters and officers in receipt of remuneration which is high in relation to the general level of remuneration ;

(*d*) members of the employer's family ;

(*e*) pilots ;

(*f*) workers below or above specified age limits ?

Answer 5.—(*a*) & (*b*) No.

(*c*) Yes, to all those signed on Articles.

(*d*) & (*e*) Yes.

(*f*) No.

II. Period of Protection.

Question 6.—Do you consider that the period of protection should extend :

(*a*) from the beginning of the engagement until termination of service ;

(*b*) and, further, until the expiry of a specified period from the termination of service ?

Answer 6.—(*a*) & (*b*) Yes.

III. Benefits.

Sickness Benefit.

Question 7.—Do you consider that sickness benefit should be paid to a seaman who is incapable of work by reason of sickness, is not entitled to his wages, and is present in the country in which the insurance institution is established ?

Answer 7.—Yes.

Benefit for Dependents of Seaman who is Abroad.

Question 8.—Do you consider it necessary to provide for the payment of benefit to the dependents of a seaman during the period between the expiry of his right to wages and his return to the country in which the insurance is established ?

Answer 8.—Yes.

Qualifying and Waiting Periods.

Question 9.—Do you consider it necessary to provide for allowing the payment of benefit to be made conditional on completion of a qualifying period and the expiry of a waiting period of a few days ?

Answer 9.—No.

Sickness Due to the Seaman's Wilful Misconduct.

Question 10.—Do you consider it necessary to provide for an exception in case of sickness due to the seaman's wilful misconduct ?

Answer 10.—Yes.

Duration of Benefit.

Question 11.—Do you consider it necessary to fix in the Draft Convention the period during which benefit is to be payable in case of incapacity for work ? If so, what period do you propose ?

Answer 11.—Yes, within the limits period by the Indian Workmen's Compensation Act.

Rate of Benefit.

Question 12.—Do you consider that the rate of benefit should be :

(*a*) a flat rate ; or

(*b*) a rate varying with the service category or wages of the seaman ?

Answer 12.—A rate varying with the service category or wages of the seaman.

Family Allowance.

Question 13.—Do you consider it necessary to make special provision on behalf of seamen having family responsibilities ?

Answer 13.—No.

Medical Benefits.

Content of Medical Benefit.

Question 14.—Do you consider that a sick seaman be entitled to medical benefit comprising :

(*a*) medical treatment and the supply of proper and sufficient medicines and appliances ;

(*b*) and, where necessary, hospital treatment or the expenses thereof ?

Answer 14.—(*a*) & (*b*) Yes.

Condition for Medical Benefit.

Question 15.—Do you consider that the grant of medical benefit should be conditional on the presence of the sick person in the country in which the insurance institution is established ?

Answer 15.—Yes.

Duration of Medical Benefit.

Question 16.—Do you consider that medical benefit should be granted :

(*a*) as long as the sick person needs it ; or

(*b*) during a certain period from the beginning of the sickness ; if so, what period do you propose ?

Answer 16.—As laid down in the Indian Workmen's Compensation Act.

Family Medical Benefit.

Question 17.—Do you consider it desirable to provide for the grant of medical benefit to members of the seaman's family living in his household and dependent on him ?

Answer 17.—No.

Maternity Benefit.

Question 18.—Do you consider it desirable to provide that benefit is to be granted :

(*a*) in case of the confinement of a woman employed at sea ;

(*b*) in case of the confinement of the wife of an insured seaman ?

Answer 20.—(*a*) Yes.

(*b*) No

Funeral Benefit.

Question 19.—Do you consider it desirable to provide for the payment of a benefit on the death of an insured seaman ?

Answer 19.—The Committee are not clear as to exactly what is intended, but they agree so long as the amount is only sufficient to cover funeral expenses.

IV. Financial Resources.

Question 20.—Do you consider that the Draft Convention should affirm the principle of the joint contribution of the employer and of the insured person ?

Answer 20.—No objection.

Question 21.—Do you consider that the Draft Convention should make provision for a financial contribution by the public authorities ?

Answer 21.—No objection.

V. Insurance Institutions.

Question 22.—Do you consider that the Draft Convention should affirm the principle of self-government of the insurance institutions, under the supervision of the public authorities ?

Question 23.—Do you consider that the Draft Convention should provide for the participation of insured persons and employers in the management of the insurance institutions ?

Answers 22 & 23.—These two questions appear somewhat outside the scope of the proposed Convention.

VI. Settlement of Disputes.

Question 24.—Do you consider that the Draft Convention should provide for a right of appeal to be granted to the insured person in case of dispute concerning his right to benefit ?

Question 25.—Do you consider it desirable to entrust the settlement of disputes concerning benefits to special tribunals ?

Answers 24 & 25.—The Committee would be agreeable to appeals on the lines provided for in the Indian Workmen's Compensation Act.

HOURS OF WORK ON BOARDSHIP.

Letter No. 465-M. I. (9) 30, dated 25th February 1931, from the Government of India, Department of Commerce, to the Chamber.

"The (Thirteenth) Maritime Session of the International Labour Conference held at Geneva in October 1929 had on its Agenda the question of the regulation of hours of work on boardship, and in accordance with the modifications made by the Twelfth Session of the Conference in the "double discussion" procedure the International Labour Office has prepared a Questionnaire based upon the Conclusions arrived at on the above question by the Thirteenth Session. A copy of the Questionnaire is forwarded herewith, and I am to say that the Government of India would be glad to have the views of your Chamber thereon.

"2. The reply to this letter should be sent through the Principal Officer, Mercantile Marine Department, Bombay District, Bombay, and should reach the latter not later than the 15th April 1930."

Letter No. 975/159, dated 4th April 1930, from the Chamber to the Principal Officer, Mercantile Marine Department, Bombay.

"With reference to the letter, No. 465-M-I (9) 30 of the 26th February last, I have the honour to forward herewith the replies of my Committee to the questionnaire issued by the International Labour Office regarding the regulation of the hours of work on boardship.

Questionnaire issued by the International Labour Office regarding the regulation of the Hours of Work on Boardship.

Question 1.—Do you consider that the hours of work on boardship should be regulated internationally by means of a Draft Convention?

Answer 1.—Work on boardship is similar in many ways to agriculture, upon which the Labour Commission of the

Peace Conference in 1919 expressed the opinion that regulation of hours of work would, if at all, be possible only in very wide and general terms and certainly not on an eight-hour standard. Except in the engine room, work on mechanically propelled vessels is not arduous, is carried out under healthy conditions and is very far from being analogous to the trying or monotonous work in factories. The day is long past when unduly long hours were worked on boardship and the physical conditions compare very favourably with land occupations. For the most part, organised Unions exist and are quite capable of taking care of any isolated cases of overwork should they arise. The less an industry is hampered with unnecessary and irksome regulations the better, and no case exists in practice for any international regulations of working hours.

Question 2.—Do you consider that, subject to such methods of application and such exception as the special conditions of the shipping industry require, this regulation should be based on the principle of the eight-hour day or the forty-eight-hour week contained in the Treaty of Peace ?

Answer 2.—A 48 hour week is too short for use on boardship. For instance, in order to keep the engines running, firemen and trimmers work in shifts of 4 hours twice during the 24 hours, *i.e.*, 8 hours a day for 7 days or 56 hours per week and less than this is neither practicable nor necessary.

Question 3.—Do you consider that for the purposes of the regulation in question the following expressions should be defined :—

(*a*) normal hours of work ;

(*b*) hours of actual work ;

(*c*) hours on duty ;

(*d*) overtime ;

(*e*) compensation for overtime ;

If so, what definitions do you propose ?

Answer 3.—The expressions used appear to be self-explanatory.

Scope.

As Regards Vessels.

Question 4.—Do you consider that all or any of the following classes of vessels should be excluded from the scope of the Draft Convention:—

(*a*) sailing ships;

(*b*) Government vessels not engaged in trade;

(*c*) vessels engaged in urgent work of public utility (please specify the vessels you propose to exclude under this heading;

(*d*) vessels below a certain tonnage? (What tonnage limit do you propose?)

Are there any other classes of vessels you consider should be excluded?

Answer 4.—(*a*) No.

(*b*) Yes, Government vessels have their own service regulations.

(*c*) Vessels belonging to Public Corporations or Trusts whose operations are necessarily of a coastal nature and who have special superannuation and pension schemes, etc., and vessels such as ice-breakers, fire floats or salvage vessels should be excluded.

(*d*) Below 25 tons.

As Regards Trades.

Question 5.—(1) Do you consider it desirable to establish, for the purposes of the Draft Convention, an internationally applicable classification of the various kinds of trades?

(2) If so, should the following be distinguished:—
(*a*) "national" trades and "international" trades;

(*b*) "distant", "medium" and "near" trades within each of the two preceding groups?

On what criteria should these distinctions be based?

(3) If you consider the international classification indicated above impossible, what method of international classification do you consider the most practical?

Answer 5.—(1) No necessity exists for fine distinctions of this sort, beyond the fact that coastal and foreign going trades will necessarily require different legislation.

(2) As above.

(3) We are unable to see any necessity for international classification as coastal trades will probably give rise to conditions which cannot be internationalised.

Question 6.—Do you consider that certain kinds of trades should be excluded from the scope of the Draft Convention, and on what conditions, if any ?

Answer 6.—The answer to 1, supra, applies.

As regards persons employed on board.

Question 7.—Do you consider that certain categories of persons should be excluded from the scope of the Draft Convention, *e. g.* :

(*a*) masters ;

(*b*) non-watch-keeping officers in charge of a department ;

(*c*) pilots ;

(*d*) crews remunerated exclusively by a share in the profits or consisting entirely of members of the owner's or skipper's family ;

(*e*) persons belonging to a special occupation not directly related to maritime work and who are not employed by the master or shipowner (please specify the persons you would exclude under this heading) ?

Answer 7.—(*a*), (*c*) and (*d*) Yes.

(*b*) No.

(*e*) Yes. In most cases any person responsible for the clearing and entering of vessels *i.e.*, Port Health Authorities, Customs, boatmen running lines and all workmen of a like nature necessary for enabling a vessel to enter or leave a port at suitable times. Contractors' men where the catering is given out to a contractor and bandsmen, etc., should also be excluded.

Methods of regulating hours of work for the different categories of the crew.

Question 8.—Do you consider that for the purpose of regulating hours of work the Draft Convention should distinguish between:

(*a*) engine-room staff, deck staff, catering department;

(*b*) time in port, sailing days, time on passage, arrival days?

Answer 8.—(*a*) The engine room staff are necessarily in a different category to the others, and much of the work of the catering staff consists of hours on duty without actual labour. Each department must be separately legislated for.

(*b*) Time in port and time on passage can both be covered by so many hours a week. The exigencies of shipping demand that arrival *days* and sailing *days* should be excluded. It would be impossible, for instance, to negotiate a long river, if limited by hours.

Engine-room staff.

Question 9.—Do you consider that the Draft Convention should limit to eight hours per day the normal hours of work of the engine-room staff both in port and at sea and in all kinds of trades included in the scope of the draft?

(2) If not, what general maximum or different maxima do you propose?

(3) Should rules be laid down for ensuring a weekly rest, or for compensating it if it is not granted? What rules do you propose?

(4) Should provision be made for compensating and limiting overtime? What rules do you propose?

Answer 9.—(1) No.

(2) See answer to 2 supra. A minimum of 56 hours a week is necessary.

(3) Not possible with engine and catering staff when vessel at sea. No case exists for compensation.

(4) The normal amount of excess time worked is insufficient to warrant limitation and is offset by various public holidays which the questionnaire does not take into consideration.

Deck-Staff.

Question 10.—(1) Do you consider that the Draft Convention should fix the normal hours of work of the deck staff as follows :—

(*a*) in port, eight hours per day (if not, what maximum do you propose ?) ;

(*b*) On passage and on arrival and sailing days, different maxima according to the different kinds of trades (distant, medium, near) or to the tonnage category of the vessel ? (What maxima do you propose ?)

(2) Should rules be laid down for ensuring a weekly rest, or for compensating it if it is not granted ? What rules do you propose ?

(3) Should provision be made for compensating and limiting overtime ? What rules do you propose ?

Answer 10.—(1) (*a*) This is possible but unnecessary.

(*b*) As the exigencies of the trade demand. This is not in practice unduly long.

(2) Sunday is usually observed as a day of rest.

(3) Time off is given to compensate for any periods when the work has been longer or harder than usual.

Question 11.—Do you consider that the Draft Convention should lay down different rules for catering staff in attendance on passengers and staff in attendance on the crew ?

Answer 11.—The work of the catering staff is much lighter than that of the other departments and it would be absurd to adopt, a hard and fast rule, provided the hours came within a reasonable limit (*vide infra*).

Question 12.—(1) Do you consider that the Draft Convention should fix a maximum or maxima for the normal hours of work of catering staff in attendance on passengers ?

If so, what maximum do you propose, (*a*) in port, (*b*) on passage, (*c*) on sailing days, (*d*) on arrival days ?

If not, should a minimum rest period be fixed, and, if so, what minimum ?

(2) Should provision be made for granting a weekly rest, or for compensating it if it is not granted ? What rules do you propose ?

(3) Should provision be made for compensating and limiting overtime ? What rules do you propose ?

Answer 12.—(1) (*a*), (*b*), (*c*) and (*d*) No. A maximum of a 60 hour week might be taken as a guide—in practice it will seldom reach this.

(2) Not practicable in the case of the catering staff.

(3) Neither necessary nor practicable.

Question 13.—(1) Do you consider that the Draft Convention should fix a maximum or maxima for the normal hours of work of catering staff in attendance on the crew?

If so, what maximum do you propose, (*a*) in port, (*b*) on passage, (*c*) on sailing days; (*d*) on arrival days?

(2) Should provision be made for granting a weekly rest, or for compensating it if it is not granted? What rules do you propose?

(3) Should provision be made for compensating and limiting overtime? What rules do you propose?

Answer 13.—(1) No.

(2) Not practicable nor necessary.

(3) Unnecessary.

Work in the interests of safety.

Question 14.—Do you consider that the Draft Convention should provide that overtime for the purpose of work required in the interests of safety is not to be subject either to compensation or to limitation? (Please indicate as precisely as possible the classes of work you would include under this heading.)

Answer 14.—Definitely yes. Work of this sort is in the interests of everyone concerned including the workers. It should include any work a master may consider necessary for the safety of the vessel, all labour in extinguishing fire, refloating a stranded vessel, preserving passengers and the crew in the case of wreck or collision, effecting repairs to a damaged vessel and all other work in a similar category.

Modifications to meet special conditions.

(Article 405 of the Treaty of Peace.)

Question 15.—Has your Government any special observations or suggestions to make on the basis of Article 405, paragraph 3, of the Peace Treaty, which provides for the possibility of special rules to meet climatic conditions or particular conditions in certain countries?

Answer 15.—It does not seem desirable to emphasise any difference between Indian and other seamen at present, as this would be bound to create a good deal of ill feeling. At the same time it is quite definite that Indian seamen are constitutionally more adapted to longer hours on less intensive work, than to the reverse, and they themselves prefer that course. The point was not driven home by the Indian Government delegate to the last Conference, but it is clear and beyond legislation that the working potentiality of those born and reared in enervating zones can never equal that of those who come from invigorating climates.

EMPIRE CANNING INDUSTRY.

Letter dated 28th June 1930, from the Federation of Chambers of Commerce of the British Empire to the Chamber.

I am instructed to send you the following resolution adopted at the Twelfth Congress of the Federation :—

"That this Congress, recognising the great potential value to the Empire of expansion of the canning industry, and realising that large new markets for canned goods are to be found within its boundaries, welcomes the efforts of the Empire Canning Council to promote the canning of Empire produce and in particular of native produce in tropical countries as being an important contribution towards the development of Empire industries."

Advantage was taken of the presence in London, for the Congress, of delegates from various parts of the Empire to hold a Conference to discuss the possibilities of fostering the growth of the canning industry in the Empire and Sir Edgar Jones, Chairman of the recently formed Empire Canning Council, took the Chair.

The enclosed leaflets indicate the lines upon which the Canning Council is working and I am to draw your attention particularly to the questionnaire and to say how greatly the Council would appreciate it if you were able to assist them in collecting the information desired.

Letter No. 2166/298, dated 10th October 1930, from the Chamber to the Federation of Chambers of Commerce of the British Empire.

I am desired to acknowledge receipt of your Circular letter of the 28th June last submitting a copy of a resolution adopted at the Twelfth Congress of the Federation on the above subject and requesting to be supplied with the information asked for in the questionnaire that accompanied your letter.

I am enclosing herewith a copy of the questions with answers filled in as far as it has been possible to obtain the information asked for in each case. I might mention that the answers are based principally on particulars supplied by the Director of Agriculture, Bombay Presidency, and the Director of Industries, Bombay.

Information desired as to the present position and the possibilities of Canning operations in the Empire.

QUESTIONNAIRE.

The following questions might be considered separately :

(*a*) for Products other than Foods.

(*b*) For Food Products separately,

as (1) Fruits ; (2) Vegetables ; (3) Fish ; (4) Milk ; (5) Butter or other Dairy products ; (6) Meats : (7) Special Foods.

Question 1.—What area is included in the survey ?

Answer 1.—The Bombay Presidency.

Question 2.—What goods are now packed in the area and distributed in tinplate containers ? Give approximate quantities and location of the factories.

Answer 2.—Mango pulp, mango slices in syrup, pine-apple in syrup. About 55,000 cans containing approximately Rs. 28,000 worth of mango pulp are distributed annually. The factories are situated at Ankola and Karwar respectively. There is also another factory at Marmagoa which does a good

deal of business in canning mango pulp and it is believed that more than a lakh of rupees worth of canned pulp is sent by the factory to foreign countries each year.

It is reported that there are about 16,000 acres of land under the regular cultivation of mango in the Bombay Presidency of which area about two-thirds are in the four (coastal) districts. Besides this area there are several millions of stray trees for which no acreage figures are available. Of late the area under mango is rapidly increasing all over the Bombay Presidency.

Question 3.—What proportion of those goods are sold;

(*a*) within the area ?

(*b*) outside ? Give destinations and approximate quantities.

Answer 3.—Not known.

Question 4.—From where are supplies of containers obtained ?

Are the containers satisfactory ?

Are the supplies adequate ?

Is the source of supply distant and involving high transport charges ?

Is there a need for more suitable containers, or larger supplies ?

If so, give fullest particulars.

Answer 4.—Supplies of containers so far as mango pulp is concerned are obtained from local tin-smiths. The Mango Pulp Co., at Ankola is getting its supplies of tin cans from America as the tin cans prepared by installing their own plant were found insanitary and defective. The Company is thinking of scrapping its present plant and putting up a new canning plant in the near future.

The Company established at Karwar is making its own cans by Ams double Seamer process for which it has put up a machine. Complaints were made by customers about the cans. The Company thinks that it will take about a year or two to achieve complete success in making an improved type of sanitary can.

Polsons Manufacturing Co., at Anand make their own tin cans from Welsh tinplate for their butter, etc., products. Similarly an oil distributing Company in Bombay has established its own plant for making 4 gallon Kerosene Oil tins and two gallon petrol cans.

There is also a small factory at Bombay which manufactures round lever lids and cap lid tins of various sizes. The output is from 3,000 to 4,000 tin cans per day.

The Marmagoa factory manufactures its own sanitary cans.

Question 5.—What are the prospects of increasing the packing and sale of the goods mentioned above

(*a*) in the same districts ?

(*b*) in other districts ?

(*c*) for export ? Give suggested destinations.

What facilities are required for such an increase in respect of containers, closing machinery, or other requirements ?

Answer 5.—Not known.

Question 6.—What other goods now produced in the area, but not canned in the area, could be developed so as to provide quantities sufficient for a canning factory, and in what districts ?

Give particulars of any gluts that might be dealt with ?

Answer 6.—Besides mango, pineapple is another fruit which has a future before it ; but its cultivation is restricted to the Konkan only. The company established at Marmagoa, referred to in the answer to question 2 has introduced this fruit to a small extent in its trade. The most suitable place for opening a factory for canning pineapple would be Alibag in the Kolaba District. There is also enough scope for opening a canning factory at Ratnagiri in the Konkan Division which is a central place for the supply of Alphanso mangoes. The manufacture of lime juice also promises a great future particularly in Gujarath and Kanara Divisions while guava and figs offer scope for canning purposes.

Question 7.—Of the above (6) to what extent might there be a market (*a*) in the country itself ? (*b*) in other specified countries ?

Answer 7.—(*a*) Bombay is a good market for all kinds of preserved products. In addition to the consumption by the people of Bombay there is a demand for conserved fruit by the Shipping Companies ;

(*b*) It is difficult to estimate with any degree of accuracy the extent of the market in other specified countries though the Canning Company at Ankola sends its products of canned mango pulp to many parts of the world. A rough guess would put the amount consumed in the country itself at 30 per cent. and in foreign countries at 70 per cent.

Question 8.—What importations are there at present of canned goods ?

Answer 8.—A statement is attached showing the imports into Bombay during the last three years of canned and bottled provisions.

Question 9.—What are the Import or Export Duties on Canned Goods ? (Fruits packed in syrup and milk are affected by duties on sugar content. Indicate any Preferential Duties.)

Answer 9.—The Import Duty on provisions of all descriptions (except vinegar in casks which is 2½ per cent. *ad valorem*) is 15 per cent. *ad valorem*. There are no export duties on provisions.

Question 10.—If production of (8) were developed in your own and other parts of the Empire, and if distribution and marketing were improved, what are the prospects of an increased consumption of the goods ?

Answer 10.—There are immense prospects of an increased consumption of mango pulp and lime juice within the country as well as outside it.

Question 11.—Is there a shortage in any commodities desired by the population, or are present supplies unsatisfactory as to quality, price or distribution which might be met by the canning of such commodities elsewhere in the Empire ?

Answer 11.—The present supply is unsatisfactory because the prices are high.

Question 12.—Are any products not now in general consumption canned elsewhere in the Empire likely to find a market in the country

amongst (*a*) Europeans; (*b*) Others? For example, English strawberries, plums, peas, or other fruits and vegetables, herrings, kippers, bloaters, shrimps, etc. ?

Answer 12.—Yes. Mostly among Europeans.

Question 13.—Is there any technical help required, or other facilities ?

Answer 13.—As far as can be ascertained no Canning Company has engaged experts for the investigation of the possibilities of developing canning work in India and very little knowledge is possessed by the Companies of the work done in foreign countries. Up-to-date information along with technical assistance is required by the canners. Help in the form of supply of seaming machines and sanitary cans will be required for the first few years.

Question 14.—Are there any special difficulties in respect of which assistance might be organised as to—(*a*) Transport; (*b*) Shipping; (*c*) Supplies of materials; (*d*) Customs, Laws, or other regulations; (*e*) Finance ?

Answer 14.—Assistance is required in reducing the freight charges in the transit of fruits by Railways as well as by steamers. Help in other directions is also wanted.

Question 15.—Have any efforts at canning local products been wholly or partially abandoned ? If so, please state the products dealt with, and on what scale; also the reasons for abandonment and the years covered by the efforts.

Answer 15.—The premier Canning Co., of Poona went into liquidation a year ago. They prepared jellies and jams, but could not sell these products.

Question 16.—Are there any tendencies or changes that can be noted relating to the attitude of the population towards foodstuffs or other products that might be canned ?

Answer 16.—Not known.

Question 17.—Any other information.

Answer 17.—None.

CINEMA PUBLICITY.

Letter No. 1032/30, dated 15th October 1930, from His Majesty's Trade Commissioner, Bombay, to the Chamber.

I would inform you that I have been requested by my Department in London to ascertain the possibility of displaying suitable films through non-theatrical channels, with special reference to trade advertisement and propaganda overseas.

In certain countries there is evidently a considerable field for the advantageous display, otherwise than in the ordinary cinemas, of films which depict subjects of general interest including the life, scenery, industry and research activities of other countries, and I wish to be in a position to assess the desirability of securing that a supply of British films of this type should be made available for circulation overseas. Such films would be likely to be of interest to Universities, Schools, Chambers of Commerce and Trade Associations, &c.

I shall therefore be much obliged for your co-operation in helping me to reply to the following questions:—

(*a*) What opportunities are there in your territory for the display, otherwise than through the commercial cinemas, of films depicting, *e.g.*, the life, scenery, industry and research activities of other countries?

NOTE:—As full information as possible would be welcome. Details as to the number of branches controlled by each agency employing such films, their total membership and the size of film required to fit the projectors at their disposal would be useful.

(*b*) Have any foreign countries been (*a*) active, and (*b*) successful in supplying this demand? If so, by what methods, through what channels and on what terms do they work, and what type of film do they chiefly supply?

(*c*) Are you of opinion that film propaganda through such channels in the general interest of British trade and prestige is a practical possibility? A list of the organisations willing or in your opinion, likely to be willing to show films of the kind indicated should be included in the answer to this question.

(*d*) Whether a small charge can be made without seriously prejudicing the scheme.

(*e*) In what language or languages would films need to be entitled for effective use in your territory.

(*f*) Any information as to the types of film having a propaganda value likely to be best received in your territory would be of interest.

I am directed to point out that the whole question is *sub judice*, and that it is not possible at present to state whether suitable films can be made available or to suggest the terms on which they might be loaned. While it is naturally hoped to evolve a scheme on the lines indicated herein, it should be clearly understood that such films are not yet available for distribution.

I trust my request will not give you an inordinate amount of trouble, and your early reply on this subject will be much appreciated.

Letter, No. 2462/303, dated 2nd December 1930, from the Chamber to His Majesty's Trade Commissioner, Bombay.

I am desired to acknowledge receipt of your letter No. 1032/30 of the 15th October 1930 in regard to the possibility of displaying suitable films through non-theatrical channels with special reference to trade advertisements and propaganda.

In reply I am to forward herewith a copy of a note received from a member dealing with the specific questions put by you and to state that my Committee have nothing to add thereto.

NOTE ON CINEMA PUBLICITY.

Question (a).—What opportunities are there in your territory for the display, otherwise than through the commercial cinemas, of films depicting, *e.g.*, the life, scenery, industry and research activities of other countries ?

Answer (a).—I know of no agency handling the distribution of commercial films in India, although such may exist. The commercial films that I have seen in India are either standard size or 16 mm. size. On the assumption that such an agency does not exist, a film of standard size is likely to have a wider use than that of 16 m.m. in view of the fact that projectors of this size can be hired or borrowed more easily, and further, the use of standard size films admits of showing to the greater variety of audience than the 16 mm.

Question (b).—Have any foreign countries been (*a*) active, and (*b*) successful in supplying this demand ? If so, by what methods, through what channels and on what terms do they work, and what type of film do they chiefly supply ?

Answer (b)—No foreign country has, within my knowledge carried out this work through its Trade Representative in India, although several individual American firms and the Burmah-Shell have already done it and a French firm has arranged to do it. The work has actually been done by the representatives of the firms or their selling agents in this country, and the following are some of the firms concerned:—

(1) *General Motors (India) Ltd.*—They carry out propaganda in advertising films containing a little human interest, which are shown in the Madan theatres. They have one or two motor lorries fitted out with portable standard size projectors, electric generators and screens, These lorries tour the mofussil agencies of General Motors and their local agents advertise the coming of the lorry and organise everything for a series of shows in their district. Both trade and ordinary films are given in the programme, and I am told by Mr. Seers, of General Motors, that the sales results of these tours have been good.

(2) *Caterpillar Tractor Co.*—They have a number of films of both standard size and 16 m.m. size. The standard size

films have been shown by Burmah-Shell. The 16 m.m. size films have been shown by their own representatives to interested parties on a few occasions.

(3) *The International Harvester Agricultural Implement Co.*—These people have a number of standard size films in the Country, some of which have been shown by Burmah-Shell and others by their agents—Messrs. Volkart Bros.—at specially organised shows in public buildings such as in the halls of Council Chambers, Bombay, Madras and Calcutta and in other suitable buildings.

(4) *Wrigley's Chewing Gum.*—They had a lorry fitted up in the same way as General Motors touring in the mofussil. This, I understand, has now been discontinued.

(5) *Societe Generale Meuliere*, Manufacturers of Universal Mills, have ordered a series of films showing the manufacture of grinding stones in France and the actual grinding of wheat—both on a large and a small scale. I understand these films are to be delivered to their agents, in India, but no arrangements as to the showing have yet been made other than the fact that Burmah-Shell have been asked to show them.

(6) The Agricultural Department of the Madras Government have, I understand, a lorry fitted up with a lantern and show lantern slides in villages in connection with agriculture and agricultural implements. They have stated that they would be willing to show films of commercial concerns if the necessary equipment were provided.

(7) *The Imperial Chemicals.*—I understand this Company have also considered the possibility of film propaganda, but I have no knowledge of the type of film they propose to show and through what channels.

(8) *Burmah-Shell Experience.*—Burmah-Shell have been carrying out a certain amount of this form of publicity during the past twelve months, but the films shown have been entirely devoted to the development of roads, road construction and maintenance, chiefly village earth roads and to mechanical cultivation and irrigation. Due to the fact that no British manufacturer has so far produced tractors, ploughs and

road graders proven as suitable for Indian conditions, American machines have been pushed, and the films we have used depict both American practice or the same machines working in India. So far as irrigation is concerned, British engines and pumps hold the field, but we have not yet produced a film in this connection, only lantern slides.

We have found that films showing practice in other countries create interest with certain types of audiences, but from an actual sales point of view, those showing work in India, comparative cost figures and with titling easily understood, are of more appeal to the Zamindary classes and the masses. The former appeal practically only to engineers and officers in Government or commercial employ.

The audiences we have had are of three distinct types, and the organisation and methods of showing required are different in each case, *i.e.*—

(*i*) Officials known to be interested by virtue of their positions and public people.

(*ii*) Zamindars, merchants and junior officials up-country.

(*iii*) Ryots.

The channels through which we have shown the films are as follows:—

(*i*) Utilising our own standard size projector which has been railed from point to point and set up in suitable places where electric current is available.

(*ii*) Circulating films in towns where projectors are already available on hire and either showing them in a local hall or a local cinema by arrangement.

(*iii*) We have organised a few special shows for a distinct purpose and sent out invitations to parties likely to be interested and given them in either a public hall or other suitable meeting place.

(*iv*) We have two lorries which have been touring "melas," agricultural shows, etc., showing lantern slides, but so far no films have been shown by these lorries. In our opinion, if we are to continue this form of propaganda and

really get in touch with the public and the ryot in particular, the only successful way to do it is through a properly equipped series of lorries. We have found that this form of propaganda is extremely expensive and requires very careful organisation to be a success, and we are now examining the possibilities of extending our efforts in this direction.

Question (*c*)—Are you of opinion that film propaganda through such channels in the general interest of British trade and prestige is a practical possibility ? A list of the organisations willing, or in your opinion, likely to be willing to show films of the kind indicated should be included in the answer to this question.

Answer (*c*)—As there are no organised channels for showing such films, there is no answer to the first portion of this question, but I am of the opinion that through suitable channels it will undoubtedly stimulate certain sections of British trade.

Question (*d*)—Whether a small charge can be made without seriously prejudicing the scheme.

Answer (*d*)—I do not consider there will be any advantage in making a small charge to the audience for witnessing such films, in fact it would probably be detrimental for most types of audiences. I look upon such propaganda or advertising as a definite charge against sales of the commodities which are likely to be stimulated by the showing of such films, and any proposals for setting up channels for showing such films should be carried out in conjunction with the manufacturers and the selling agents of such commodities.

Question (*e*)—In what language or languages would films need to be entitled for effective use in your territory.

Answer (*e*)—In this area Burmah-Shell have had their films titled in English, Gujerathi and Hindi (with Marathi alphabet). We do not always consider it necessary to show all these languages on each film, but, depending on the type of films, two of the most suitable languages can usually be chosen. All Burmah-Shell titling and sub-titling in the vernaculars is done in Bombay.

Question (*f*)—Any information as to the types of film having propaganda value likely to be best received in your territory would be of interest.

Answer (f)—This question could be better answered by the British Trades Associations with their knowledge of what particular products they wish to push, but, in our opinion, in the mofussil any type of film, which will encourage the development of agriculture in all its branches on more scientific lines, which will result in the increased outturn value of crops or the growing of more valuable crops, must eventually increase the purchasing power of the country and therefore will be beneficial. Quite apart from modernising the actual processes of agriculture by the use of modern types of implements and machinery, the general subject of farming and its subsidiary industries in their various forms, transport of produce and marketing are one of considerable importance. This is a matter which could be expanded on at great length, but immediately one calls to mind that India does not farm fruit and vegetable on intensive lines. It has not developed the transport and marketing of fruit and vegetables on modern lines. Have the possibilities of canning fruit and vegetables been examined ? Have dairy and poultry farming been developed ? So far as I know, the latter is only done in a small way sufficient to provide the local demand of these commodities and the transport and marketing either to large towns, sea ports and possibly export are matters that have not been tackled on a large commercial basis. The adoption of such methods besides increasing the purchasing power of the agricultural community mean the immediate sale of modern appliances which undoubtedly could be mainly British if the manufacturers and their agents really tackled the problem.

Suggestions.

If the Department of Overseas Trade wish to utilise this form of propaganda, of the efficacy of which I have no doubt if it is properly handled, I think that they should set up a Department in their own organisation, or in other words, a Publicity Department and appoint a special officer to handle cinema publicity. It will, no doubt, be necessary to consider two very distinct forms :—

(*a*) Selected audiences in large towns either by invitation or by advertisement.

(*b*) Mofussil audiences.

In the first case, it will probably be unnecessary to have a projector, although preferable.

In the second case, undoubtedly a fully equipped lorry will have to be provided with a suitable operator.

An estimate of capital and revenue expenditure will have to be arrived at by the Department, presumably commencing on a small scale, and the various British Manufacturers and their agents should be asked to subscribe to the Funds found to be required. The Department could also undertake to display advertising films of individual firms at fixed fees.

I would mention here that the type of film to be shown and the production and titling of such films wants very careful consideration. While a film produced at home suitable for home audiences will create a certain amount of interest, I think that for an audience in India they would be more effective if comparisons are shown in the film between modern and Indian conditions. Burmah-Shell have employed this method in the case of ploughing with considerable success. Where you have conditions in India which are modern, in my opinion these have a better propaganda value than showing similar conditions in other countries.

LONDON CHAMBER OF COMMERCE JOURNAL.

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BOMBAY—THE GATEWAY OF INDIA.

India has not been able to escape the effect of general world conditions and for a number of years past trade in Bombay has been unsatisfactory, though probably no worse than in many other parts of the world. The Presidency may be said to have had more than its fair share of troubles during the past year when the general depression was aggravated by a number of special visitations such as floods, frost, locusts, communal rioting and strikes. As far as Bombay itself is concerned the position of the Cotton Mill Industry has

recently overshadowed everything else. Foreign competition combined with ruinous strikes brought the industry to a state which called for drastic remedial measures. The passing of the Cotton Textile Industry (Protection) Bill in April may be expected to afford relief from the former, and the steps which are being taken with the active encouragement of the Government to promote a better feeling between Capital and Labour will, it is hoped, prevent a recurrence of the latter. The latest figures available mention 81 Cotton Spinning and Weaving Mills in Bombay Island containing 3,451,000 spindles and 74,825 looms employing 130,000 operatives. Upon the well-being of the textile industry depends the well-being of the City and Presidency as a whole. In 1928 a Trade Mission visited certain countries in the Near East and Africa to make a survey of their potentialities as markets for Indian cotton goods and to make recommendations for the encouragement of the export of cotton manufactures from India, and, as a result of their recommendations the appointment of Indian Trade Commissioners in various important centres is under consideration. It remains to be seen whether these measures together with proposals for the grouping of mills and improved methods of marketing will succeed in arresting the progressive decline in the exports of Indian Cotton Piecegoods which were as follows the last four years :—

	1926–27.	1927–28.	1928–29.	1929–30. (1-4-29 to 28-2-30)
	(In thousands)			
	Yds.	Yds.	Yds.	Yds.
Grey unbleached ..	19,333	17,431	15,722	13,568
White bleached ..	1,111	1,036	1,064	649
Coloured printed or dyed.	129,504	106,528	89,971	73,159

It must not be overlooked, however, that the textile industry of Bombay is primarily dependent on the home market which has been affected both by Japanese infiltration and competition from upcountry mills.

Apart from cotton manufactures the bulk of Indian exports consists of raw materials of which, so far as Bombay is concerned, the chief is cotton. As Bombay is the centre

of the Indian Cotton Trade it is appropriate to give the Government forecast of the acreage and yield which covers the whole of India.

Cotton.—The following figures show the movement of cotton through Bombay during the 1928-29 season :—

	Bales.
Stocks per 1st September 1928 including Mill Stocks as estimated by the East India Cotton Association Limited ..	1,006,174
Arrival during the year ending 31st August 1929 (actual bales)	3,364,645
	4,370,819

Exports during the year ending 31st August 1929 :—

By Sea—	Bales.
United Kingdom	68,430
Continent	837,516
United States of America	40,831
China	340,157
Japan	1,455,567
Others including Coast Ports	20,454
Total ..	2,762,955
By Rail to Up-country	121,089
	2,884,044
Bombay Mill Consumption	630,978
	3,515,022
Estimated carry over on 31st August 1929 ..	855,797
Total ..	4,370,819

The exports to foreign countries in 1928-29 as compared with 1927-28 were as follows :—

	1927-28.	1928-29.	Difference.
Europe ..	798,298 bales.	905,946 bales.	+ 13½ per cent.
Japan ..	1,120,753 ,,	1,455,567 ,,	+ 30 ,,
China	269,950 ,,	340,157 ,,	+ 26 ,,
U. S. A. ..	5,275 ,,	40,831 ,,	+ 677 ,,

Owing to favourable prices of Indian staple descriptions imports of American cotton into Bombay dropped to the insignificant figures of 11,719 bales of 400 lbs. against 103,000 bales last year and 379,006 bales during 1926-27. On the other hand Indian cotton made further headway in the United States of America and exports rose from 5,275 bales to 40,831 bales of 400 lbs. Export figures showed a further increase over the previous year, owing to the favourable parity of Indian. The price level of Indian cotton which started its favourable development during the second half of the season 1927-28 continued to attract business from all spinning centres of the world. A big crop in addition to a big carry over and the consequent accumulation of stocks caused a still further widening of parities between Indian and American in favour of the former.

Oilseeds.—After cotton, oilseeds used to be one of the most important of Bombay's exports but the last few years have witnessed a progressive decline in the case of all varieties except groundnuts as the following figures will show :—

	1925-26. Tons.	1929-30. Tons.
Linseed	153,133	79,736
Teelseed	34,079	10,410
Rapeseed	21,950	1,898
Castor Seed	83,654	61,033
Cotton Seed	124,850	54,899
Poppy Seed	3,963	150
Groundnuts	84,614	131,009
Mowra Seed	924	402

This reduction in exports is not generally due to smaller production or bad crops but to the ever increasing inland consumption. The following notes on the principal varieties of seeds may be of interest :—

Teelseed.—This seed yields a high grade cooking oil and is being used by the better class people in preference to any other vegetable oil. Last year's crop (harvested January-February 1929) was a fairly good one and yet exports were comparatively small.

Mowraseed—Is a jungle produce and the production varies greatly. Last year's crop was a particularly small one. Frost did a great deal of damage to the trees in January-February 1929 in Central India and the Central Provinces, and it will probably take another year or two before another good crop of Mowra can be thought of. The trees must first sprout again.

Rapeseed.—Rapeoil is a popular cooking oil in Northern India, (Punjab, U. P.) and inland consumption is increasing. Last year's crop in Guzerat suffered heavily from frost. This accounts for the small exports from Bombay. Practically the whole crop in Guzerat was absorbed by inland (chiefly Calcutta) Mills. The U. P. have practically ceased to export *via* Bombay and now direct most of their exports through Calcutta and Karachi.

Cottonseed.—The United Kingdom is the only buyer of Indian seed and exports vary according to the competition of Egyptian seed. India exports but little of her crop (hardly 5 per cent.) and consumes the bulk as cattle fodder. It is therefore not surprising that prices very often move out of parity compared with other descriptions on the World's market. There is understood to be only one Mill in India crushing Cottonseed.

The season 1929-30 did not start well for Indian seed. Egypt was a free seller right from the beginning of her season (October-November) and the general trade depression which began towards the end of 1929 curtailed demand for this product also. The smaller exports shown in the statement are mostly due to this. They consist moreover chiefly of seed out of the 1928-29 crop. The total exports of new seed (1929-30 crop) amount to about 15,000 tons only as against about 5,080,000 tons that are normally shipped from India in December-January and February-March. There are still fair quantities in the country available for export but prices offered by the U. K. are so low (below pre-war) that most of the holders prefer to defer selling. Besides, demand from the U. K. is still extremely slack, owing to the difficulty Mills are faced with in selling the cake (100 tons of cottonseed yield about 12-14 tons of oil and 86 to 88 tons of cakes).

Linseed.—The exports of 79,736 tons for 1929-30 shown in this statement are all old crop from the 1929 harvest. When in July-August 1929 it became apparent that the Argentine would produce a considerably smaller crop than last year (about 1,350,000 tons as against 2,000,000 tons), prices for linseed rose sharply on the World's markets. This brought out all old stocks in India and exports during the second half of 1929 were therefore fairly heavy. The 1929 crop (harvested in March-April-May 1929) was not a good one ; it suffered from frost in several districts and the outturn was below normal. The season 1930 has started on a comparatively high price level and a fair quantity of Indian seed has already been sold to Europe. The new crop which is now being harvested, is estimated at about 10 per cent. larger than last year although Government records a smaller acreage.

Castorseed.—The 1929 crop (harvested between February and May) was a normal one in the Nizam's Dominions. The small port of Cocanada on the Coromandel Coast is attracting increasing quantities of this crop from the Hyderabad district. In Guzerat and Kathiawar castorseed suffered heavily from frost. Demand from the U.S.A. and Europe was fairly regular until September-October, when it slackened considerably, especially so from U.S.A.

Groundnuts.—The production and exports from India been steadily growing in recent years. They reached a record in 1928-29. In 1929 sowings were smaller owing to scarcity of rain in the chief districts during sowing time, and the crop which was harvested at the end of 1929 and beginning of 1930 was therefore somewhat smaller (estimates of the deficiency vary between 15 and 30 per cent.)

As a set off to the declining tendency of seed exports oilcakes have shown a steady increase in recent years. Exports of groundnut oilcakes have risen from 16,000 tons in the financial year 1925-26 to 95,000 tons in 1929-30 and linseed oilcakes from 11,000 tons to 25,500 tons in the same period. This is the result of the increasing consumption of vegetable oils in the country. Crude groundnut and other vegetable oil is largely used in India by the middle and poorer

classes of the population for cooking and baking, and this demand is met by hundreds of small oil mills all over the country. The residue—the oilcake—finds but a very limited outlet in the country itself. A small portion is used as manure in plantations (sugar, tea); some is also exported to Ceylon for the same purpose, but by far the greatest portion is exported to Europe, where it is considered a valuable fodder for cattle. It is interesting to note that in India groundnut and linseed cake has not so far been considered a suitable food for cattle.

Wheat.—Exports of wheat show a sharp decline from 42,000 tons in 1925-26 to 2,100 tons in 1929-30. Whereas India used to be an important exporter of wheat she now periodically becomes an importer when the home crop is below normal. In 1928-29 for instance, there was a shortage in the U.P. and large quantities of wheat (530,000 tons) were imported from Australia. Over a number of years exports and imports of wheat probably balance each other. The crop this year is expected to be by about 15 to 18 per cent. larger than last year and it is possible that India will be an exporter again this season.

Manganese.—The only important mineral shipped from Bombay is Manganese Ore. In the year ending 31st March 1930, 356,000 tons were exported, of which 38 per cent. went to the United Kingdom. The consumption of Manganese Ore in India is comparatively small being only about 40,000 tons yearly and for some years past the export trade has suffered severe competition from other sources of supply, notably in Russia and West Africa.

Imports.—Amongst the most important of these are piecegoods. The character of the piecegoods import trade changed in recent years. Increasing quantities are coming from Japan at the expense of other countries and of the local mills. Imports of Greys from the United Kingdom declined from 50 million yards in 1928-29 to 44 million yards in 1929-30, whites from 24 million yards to 92 million yards and coloured, woven, printed or dyed from 144 million yards to 116 million yards, while in the same period Japanese imports of greys rose from 93 million yards to 144 million yards, whites from

974,000 yards to 3 million yards, and coloured, woven, printed or dyed from 40 million yards to 59 million yards. The figures of imports from other foreign countries in these lines all show declines. In certain lines the Japanese have captured practically the whole of the trade. Out of a total of 67,834 packages of grey shirtings and long cloths imported during the year ending 31st March 1930 the Japanese were responsible for 63,737; out of 26,914 packages of twills and drills they handled 21,561. The trade in these items would seem to be lost beyond recovery and it is problematical whether the new duties imposed under the Cotton Textile Industry (Protection) Act will in any way benefit the trade of Lancashire in other classes. Further, at the time of writing this note, the position in regard to the future of the whole of the piecegoods trade of India is obscure owing to the political unrest and the endeavour that is being made of boycott foreign goods.

A similar growth of Japanese trade at the expense of Great Britain and other countries is exhibited by imports of yarn, the figures for the last two years being :—

	1928-29.	1929-30.
United Kingdom (Lbs.) ..	9 million.	7 million.
Japan ,, ..	5 ,,	8 ,,
Other foreign countries ,, ..	5 ,,	4 ,,

Among other imports kerosene oil, fuel oil and sugar all show increase in the last two years, *viz.* :—

	1928-29.	1929-30.
Kerosene oil (Gallons) ..	26,299,000	39,836,000
Fuel oil (,,) ..	40,827,000	50,000,000
Sugar (Tons) ..	203,000	217,000

Bombay Port Trust.—It is refreshing to be able to find a comparatively bright picture by looking at the affairs of the Bombay Port. Thanks to a comprehensive retrenchment campaign carried out in all departments of the Port Trust during the past five years the working expenditure of the Trust has been reduced by about 15 lakhs per annum, mostly under the heads of staff and maintenance. The construction of large capital works just after the war involved increasing

the capital debt to Rs. 2,232 lakhs. For the last five years, however, the Administration has succeeded in avoiding any new borrowing. The Port has now reached a stage when its facilities with very few minor additions will be able to cope efficiently with all normal trade requirements for some years to come. Compared with other ports which are only now embarking on big capital schemes, with resulting increase in their annual expenditure and in their port charges, Bombay is in a very favourable position though the development of Marmagoa and the Kathiawar ports are affecting the volume of the Bombay trade to a good extent. Bombay is the first port in India to lower its charges since the war and during the past 3 years reductions have been effected which amount in the aggregate to Rs. 30 lakhs per annum as relief to trade. The Trustees are steadily adhering to their policy of retrenchment with the object of further reducing charges immediately the financial position warrants it. Bombay possesses one of the finest harbours in the world and the port is in a position to take instant advantage of any revival of trade.

Electric Undertakings.—The utilisation of electric power is one of the most significant features of the modern industrial development of Bombay. Rivers the world over and waterfalls of every description and size have been harnessed and their energy turned to account by man; but it required the instinct and unfaltering faith of the true pioneer to visualise the possibilities that remained unavailed of in the riotous and torrential storm waters of the periodic Indian monsoon, playing on the almost vertical mountain sides of the Western Ghats. The rain waters of raging monsoons conserved in reservoirs just behind the escarpment of the Ghats have now been turned into a mighty agency for cheap, smokeless and unfailing power for driving factories, hauling loads and shortening distances.

To the enterprise of a single firm of industrialists is due the conception and fruition of the triple Hydro-Electric project of the Western Ghats. This comprises three companies, *viz.*, Tata-Hydro, Andhra Valley and Tata Power which between them supply Bombay and its suburbs with 240,000 H.P. of energy transmitted over distances varying from 43 to 76 miles. In former years Bombay used to be

covered with a pall of smoke and a special Committee was set up to deal with the smoke nuisance. With the replacement to a large extent of steam by electric power the city once more enjoys a clear atmosphere. The Tata-Hydro Electric Companies to-day supply over two-thirds of the energy required by the Bombay textile industry. The Bombay Electric Supply and Tramways Co. have scapped their steam station and the suburban railway traffic has been entirely electrified from the same source of power.

Last year the electrification of the main line section of the Great Indian Peninsula Railway between Kalyan and Poona was completed and Poona has been brought within three hours of Bombay. The main line section between Kalyan and Nasik will be completed this year and it is believed that the G. I. P. Railway will then have the greatest length of electrified main line in the British Empire, *viz.*, the equivalent of 272 single track miles. The Railway has its own power house at Kalyan which supplies the energy required for the main line electrification.

THE ECONOMIC SITUATION IN BOMBAY.

Report on the Economic Situation in Bombay and Census of Unemployment among the Staffs of Members of the Bombay Chamber of Commerce—September 1930.

PREAMBLE.

The trade and commerce pendulum swings ordinarily between comparatively narrow limits.

There was great world prosperity in 1919-23 but there was even greater proportionate prosperity in Bombay during this period. This can only be compared to the extraordinary boom of 1865 which was followed by a gigantic trade depression lasting for many years. There are many common features in the prosperity of 1919-1923 and the boom consequent on the American Civil War; the chief common features being speculation in general and land speculation in particular. There was a gigantic swing of the pendulum towards prosperity in 1920 there is now a corresponding swing in the "adversity"

direction. Time alone can cause an adjustment to more reasonable and normal conditions. The swing in the adversity direction has been greatly aggravated by the non-co-operation, civil disobedience and boycott movements, the extent of this aggravation must necessarily be problematical, but undoubtedly imports have been much more adversely affected than exports.

In view of the very short time at our disposal for the presentation of this report we have dealt with the major interests of this Chamber by means of small Committees of experts, and forward their reports without any attempt to weld them into one homogeneous whole. This may lead to a certain amount of redundance and repetition, but we believe that it will show more clearly the extent to which the economic difficulties of each class of business have been aggravated by Congress activities.

BANKING.

Preface.—India in conjunction with most other countries is feeling the world wide trade depression, the position here being particularly aggravated by the fact that a large proportion of the population is dependent on Agriculture. As will be seen from the trade returns recently published the decrease in the value of exports of Indian produce as compared with the corresponding period of last year is approximately 25 per cent. This fall may be considered due to two causes first and chiefly the fall in commodity prices and secondly to a limited extent to the Boycott Movement.

Exports.—The exports from this country are chiefly financed by the Exchange Banks through the medium of bills accompanied by shipping documents and the greatly reduced volume of this business has materially affected the position of both producer and exporting merchant, and the Banks' turnover and consequent profit.

Imports.—On the import side the position is more or less similar and as this business is also chiefly financed by the Exchange Banks, the reduction in imports has also adversely affected dealers and the return to the Banks. In Bombay in particular the position has been greatly aggravated by the

strenuous activities of the Congress Party. The intensive boycott of imported goods coupled with intimidation has resulted in merchants not only being compelled to refrain from entering into fresh business but has further resulted in a paralysis of this trade in the meantime. The position is particularly noticeable to the Exchange Banks by the marked increase in the volume of bills of exchange relative to their imports which merchants are unable to meet when due.

This abnormal state of affairs following on a period of falling prices has resulted in a very serious position to Merchants, and credit, as a result, has been so adversely affected that many of them have been compelled to suspend their business activities, whilst an increasing number are on the verge of Bankruptcy.

Bullion.—The Imports of Gold and Silver, as will be seen from attached statement (Table A), have decreased to a small extent in July of this year as against the same period of 1929 which indicates the smaller purchasing power of the Indian whose custom it has long been to put his savings into Gold and Silver. It is expected that later returns will show a further shrinkage in Imports of Bullion into India.

The general effect of the present economic position as felt by the Exchange Banks is such that all business activities have been greatly restricted and their funds in consequence have not been fully employed in the usual financing of the seaborne trade.

Internal Trade.—Some indication of the absence of internal trade and the lack of desire to trade may be gathered from the figures showing the aggregate hundis discounted by an Indian Bank.

August 1929.	August 1930.
Rs. 63,00,000.	Rs. 4,00,000.

These hundis are ordinarily drawn by shop-keepers and dealers in grain, seeds, hides, cotton, piece-goods, hardware, who borrow money to enable them to purchase goods from wholesale merchants: the money is repaid when the goods are sold to smaller merchants and retailers. Business of this nature is almost at a standstill.

Stocks and Shares.—Owing to the absence of ordinary trade, people with money are buying Government Securities, the prices of which are therefore fairly well maintained. Shares of good concerns have depreciated very considerably, the share bazar has almost ceased to function.

The undernoted figures indicate to some extent the fall in prices; it must be remembered that August 1930 quotations are largely nominal as it is impossible to find buyers of substantial lots of shares:—

	Quotations: August 1929.	August 1930.
3½ per cent. Government Paper	68—6	64—10
5 „ Government Loan 1945-55..	102—4	101—5
4 „ Port Trust 1970-74.. ..	76	72
Imperial Bank of India	1400	1245
Bombay Electric S. & T. Co. Ld. ..	136—4	126—12
Bombay Burmah Trdg. Corpn. (Timber).	745	592—8
Bombay Dyeing & Mfg. Co., Ld. ..	746—4	676—4
New Great Eastern S. & W. Co., Ld. ..	171—4	147—8
Fazulbhoy Mills Ld.	567—8	417—8
Bundi Cement Co., Ld.	17—10	13—12
Tata Hydro Electric S. Co., Ld... ..	1225	110 (*i.e.* 1100)
Bank of India Ltd.	100	83—8
Tata Iron & Steel Co., Ld. Ord. ..	63—6	39—8
Do. 2nd Pref.	73—8	59
Shivrajpur (Manganese)	21—4	9—8

Imported Piecegoods & Yarns.

Speaking generally the ruling factor in determining the price of Imported Piecegoods is the price of middling American Cotton in Liverpool and a glance at the attached price list of world commodities (Table D) will show the slump which has taken place in the price of this article since the debacle in America last Autumn. We have no hesitation in saying that, apart from any local conditions which have aggravated our difficulties, this fall in American Cotton would have caused very serious difficulties in the Piecegoods Trade coming, as it has, after a period of nearly five lean years during which the majority of dealers have steadily lost money. It is difficult for us to estimate how much the absence of any

buying for India since April 1st this year has assisted in bringing the price of American Cotton down to the lowest level since the war, but unquestionably it must have had a considerable effect upon Liverpool prices. The general economic depression in all parts of the world has materially affected India's purchasing power and, while we admit all these factors, we are of opinion that only 20 per cent. of the falling off in the imported Piecegoods is due to outside economic factors and the remaining 80 per cent. is due to Congress activities.

We will now point out how, in our opinion, the Congress activities have added to the difficulties of importers of piecegoods.

At the commencement, by intensive propaganda, which includes picketing, social boycott and intimidation, they forced dealers to sign pledges not to buy any more foreign piecegoods and later ably assisted by those dealers who, on account of the slump in prices were anxious to avoid the fulfilment of their contracts, they prevented, by the same means, the clearance of stocks. At the present moment in Bombay it is nearly impossible for any dealer to sell or deliver a single package. Hartals and the indefinite closing of the market, in addition to keeping away would-be buyers, have added to the difficulty of collecting outstanding debts and have also helped many shaky dealers to remove goods from their shops to other shops in the market and disappear up-country. The number of dealers who have acted in this way will only be ascertainable on the re-opening of the markets.

In consequence of these activities practically no deliveries are being made and stocks of piecegoods are accumulating at the ports of entry.

The losses of the dealers themselves will be greatly increased by the Boycott Movement as they have not been able to clear their goods and in the meantime, owing to the fall in cotton, the value of their stocks has decreased to a very serious extent. In addition, interest and Warehouse charges have been incurred and their capital is locked up in goods which they have already paid for and taken to their own shops and godowns while they are earning nothing to cover their establishment and other expenses.

In conclusion, we may say that there has been no attempt on the part of any of the various piecegoods associations in Bombay to effect a general repudiation of contracts though there have been instances of repudiation of contracts by individual dealers. The better class dealers, however, state their anxiety to implement their contracts and liquidate their stocks, but they are apparently unwilling to oppose the Congress who, as we mentioned before, are supported in their activities by a large number of dealers whose only desire is to rid themselves of their bad bargains without having to discredit themselves by open repudiation of contracts.

Yarns.—For reasons which are not very evident the position of imported Yarns is not quite so serious as that of piecegoods in Bombay. It may be due to the fact that there is not the same preponderance of Gujerati dealers in this line, who to a man are loyal adherents of Gandhi, or possibly because the majority of the local hand-loom weavers are Mahomedans, but the fact remains that in spite of the Boycott it is possible to book small orders for Yarns. Dealers have been able to clear most of their stocks and are not nearly in such a bad position as the piecegoods dealers. The large business in 2/42s., 2/60s., 40s and 60s. cops and similar yarn for consumption by the local mills has been very seriously hit as most of these local mills have given an assurance not to use foreign yarn in the manufacture of their cloth.

It would seem that the boycott of yarns is not a sound economic proposition because, even if the local mills were able to supply the whole of India's requirements of machine woven cloth, a large quantity of yarn is still required for the hand-looms. Also the production of the higher counts in India is very limited, and is likely to remain so on account of climatic conditions.

Local made Piecegoods and Yarns.

The economic situation of the local Cotton Mills can best be dealt with by tracing the economic movements that have occurred since the crisis last Autumn on the New York Stock Exchange.

Bombay mills have suffered considerably from the loss of upcountry markets owing to the strikes of 1928-29 which gave upcountry mills an opportunity of increasing their business at the expense of local mills. There was also the well-known severe competition from Japan but the influence of the price of cotton has been the foremost factor in the difficulties of connecting up profitable business in sufficient quantity to keep all the Cotton Mills working full time. It is very doubtful whether purchases of piecegoods in any large quantities would have been made had no disturbing political conditions or boycott existed as it is notoriously difficult for Mills to secure orders from merchants in a steadily falling market. It is therefore essential to trace the progress of the local cotton market.

Trading in April/May 1930 new crop Broach opened on the 1st May 1929 at 347 per candy and on the 4th September reached the high water mark of Rs. 353 falling to Rs. 329 on the 30th October. The establishment by the Government of the United States of America of a Federal Farm Board on October 22nd, 1929, had an immediate effect of raising prices in New York by ½ a cent but prices steadily sagged and at the end of the year, Broach stood at Rs. 309 and closed out in May at Rs. 254. July/August Broach opened for trading on January 13th, 1930, at Rs. 316 but sagged steadily until it closed out on the 25th August 1930, at Rs. 188. A fall of Rs. 128 per candy inside eight months is therefore all against bulk buying of piecegoods, as such temporary rallies as have occurred in the market were weak and of very short duration. Purchases were made on any rally in the cotton market, but never in sufficient quantity to enable mills to book cloth and yarn forward in bulk, or to dispose of existing stocks.

Starting sometime in May, cotton prices in Bombay have given way to a greater extent than the decline in Americans warranted. Parity in old crop was as low as Rs. 60 compared to Americans. This is directly due to a panic created here by the political position. Prices have since been gradually righting themselves owing to a good demand from Europe and the Far East bringing about an appreciable reduction in the carry-over of Bombay stocks of cotton on 31st August.

In order to give in a tabular statement the month to month position the attached table (Table C) has been compiled showing the highest and lowest prices of Broach ruling in each month, the average price of Long Cloth and 20s. Yarn, together with Mills stocks of Yarn and Cloth in each month.

At Divali 1929 very few sales of note were made owing to many goods being long overdue through the Mill strike and the uncertainty of cotton prices. In January 1930 with practically steady prices of cotton, fairly heavy sales of cloth and yarn were made at prices which showed a slight loss to the average Bombay Mills. This lower price was taken in view of the heavy dumping of Japanese goods in anticipation of an increase in the Import Duty, combined with a certain amount of feeling of political uncertainty due to the resolutions of the Lahore Conference. Further, sales in bulk could not be made until after the passage of the new Bill authorising the increased duties against Empire and Foreign piecegoods. In April 60/70,000 bales of cloth were sold at profitable rates by Mills—the sale price being the same as in January, but in the meantime cotton had fallen nearly one anna per lb.

This increase in business was due to two causes:—the first, speculative buying on account of the imposition of the new Duties and the second, a wave of Swadeshi demand. The latter was by far the most important as the demand was of an unusual nature for that period of the year, *viz.*, for bleached goods of a rough nature which would pass as Khadi. All types and qualities of goods were bleached and found ready sale and every possible plant in Bombay that could be used for bleaching was utilised, many of the plants working double and treble shifts, in fact the limit of output was only controlled by the amount of water available.

This demand was however only prevalent during April and early May, the heavy fall in the price of raw cotton causing a cessation of all forward purchases. Even in Ahmedabad cancellations were the order of the day and by the end of July even the best Mills in Ahmedabad could not sell more than 40 per cent. of the outturn so much so, that practically all the Mills there discontinued night work. In Bombay, mill cloth was to all intents and purposes unsaleable.

This condition was greatly aggravated by restrictions of credit and loss of confidence arising out of the political situation. Nevertheless up to the end of June, the situation in the local Mills was not aggravated by the boycott of British Traders and goods, in fact the Mills benefitted for two months by the demand, which could not be entirely met, for " pseudo-Khadi."

The section of the Textile Industry who were dissatisfied on the Fiscal Autonomy question raised in the final meetings of the Central Legislature, combined with Congress to ensure the strengthening of the boycott, the lead being taken by the Ahmedabad Mills who, by the way, find the bulk of the finance for the Congress movement.

Interviews which took place between certain members of the Millowners' Association and some of the Congress leaders on the subject of developing and meeting the demand for Swadeshi goods led to no result, owing to the arrest of Pandit Motilal Nehru. The Calcutta Congress had early on compiled a list of Mills which were not to be considered Swadeshi, this list being compiled on a double basis—the first, that all Mills under foreign agencies should be boycotted and the second, that all Indian Mills using foreign yarn should be boycotted. The Bombay Boycott Committee without any reference to previous pourparlers with the Millowners' Association, published a list of 24 Mills including one Japanese Mill, which they considered to be non-Swadeshi and which could only be placed on the Swadeshi list by the Agents of the Mills agreeing, among other things, to stop the import of foreign piecegoods.

The Boycott Committee did this on a purely racial basis and did not take any trouble to enquire whether the Agents mentioned did, or did not, import foreign goods. The usual coercive methods of Congress were followed in relation to these 24 Mills with the result that to-day only 16 Mills are on this list. Attempts, successful, in one case at least, are being made by the Congress to compel merchants dealing with these mills to refrain from making further purchases or taking delivery of goods already bought, and boycotted Mills find considerable difficulty in removing goods from their Com-

mission Agents' godowns in the vicinity of the bazaar. Boycotted Agents continue to sell a certain amount of cloth, but not enough to keep their Mills fully working.

We think that the demand is daily becoming more apparent and that with an improvement in economic conditions Mills under the ban will be able to make good sales and clear stocks, although it is possible they may have trouble later from Congress.

Briefly stated, to-day the boycott of British Traders and European managed mills have had the following effect :—

(1) Owing to the ban boycotted agents have refused to run their mills on stocks as they normally would have done.

(2) Difficulty has been experienced in removing goods from godowns in the vicinity of the Mulji Jetha market.

(3) Dealers are holding up orders that would otherwise have been placed with the Mills, until they see how matters develop.

We feel that the general economic situation is vastly more important than the ban. Another large factor in the disclocation of trade is the fact that upcountry buyers, who usually come to Bombay for their purchases, have refrained from doing so on account of the hartals and the uncertainties of the political situation.

The boycott of foreign goods has to some extent assisted local mills in that Japanese and Sino-Japanese goods are being offered at prices much below cost of production even in China and Japan, and Bombay Mills would be unable to sell at a profit if such goods were imported in bulk at these rates.

All the same, the ban on non-Indian managed mills has dangerous potentialities and it has created the impression that it is a move deliberately calculated to freeze out British management and British control of Indian Mills.

COTTON, OILSEEDS, WHEAT, ETC.

General Remarks.—We would preface these remarks by referring to Sir George Schuster's review of the present economic conditions in India in his address to the Provincial Finance Secretaries in Simla last week as in our opinion it is a very able review of the situation which confronts the export trade at the present moment.

The unprecedented slump in world prices which has affected all commodities since November last has very seriously reacted on India's exports and apart from any local conditions would have caused serious difficulties out here.

How far these difficulties have been aggravated by the present Boycott movement it is difficult to state, although later on in this report we shall endeavour to show in what way "markets" out here have been affected, but in a general way we have little hesitation in saying that, apart from the local trade, this movement has not had the same effect as it has had on Imports and we are of opinion that not more than 10-15 per cent. of the present depression can be put down to the Boycott activities.

We will now deal with Cotton and Oilseeds, etc., separately.

Cotton.—The World's Cotton Prices have registered a steady downward trend during the last 12 months.

The reason for this was bad trade resulting in restriction of consumption, and large crops all over the World which have caused an accumulation of actual and visible stock well beyond the normal requirements of the Trade.

Prices continue to be depressed as next year's Crops all over the world are large enough not only to maintain but also to increase the world's carry over at the end of 1930-31.

Apart from the decline due to purely statistical reasons, the Indian Market has sunk well below what is generally considered a legitimate level in relation to American prices or, to use a technical term, the Indo-American parity has

widened to a greater extent than purely economic reasons warrant. In other words, Indian Cotton has been selling well below what is considered to be its intrinsic value in relation to American, and it is only very recently, when the major portion of the Stock had been sold out at distress prices and had been exported from India, that the Indo-American parity, though still wide, has showed some recovery from the unprecedented levels it has registered.

Another point which appears probable is that the growing of Indian cotton is at the present juncture an uneconomical proposition as the return to the Cultivator on the basis of the present levels is very meagre indeed. It is an axiom in Economics that the price of a commodity cannot remain for any length of time on a level which leaves practically no return to the producer. And this was demonstrated in the 1926 slump, when Indian prices showed increased resistance to the American decline and stood at their lowest (Dec. 3, 1926) as follows :—

	December 3, 1926.	August 25, 1930.
January New York ..	11.67	11.40
April-May Broach ..	247	212
December-January Oomra.	235	182
December-January Bengal.	209	154

The main reason why Indian prices have sunk this year below what is considered to be an economic level, is, in the main, the havoc direct and indirect, brought about by the fact that politics were allowed to exercise a strong influence on business, as a result of which confidence both in India and abroad was badly shaken and caused big investors who would normally invest largely at the decline to keep aloof. Furthermore, the frequent closing of markets and the boycott of European and Japanese Houses interfered with the normal transfer of cotton from small stockholders to big concerns, and this threw the onus of carrying a large unsold and mostly unhedged stock upon houses of limited means with the result that the latter were compelled to throw their cotton on the market at distress prices thus accentuating the already existing depression.

The position was aggravated by reason of the disturbance outlined above occurring at a time when the Bombay stock

was reaching its highest point and American Cotton was declining daily.

Had this year's trading been under normal conditions the probabilities are that the big crisis of 3 months ago would not have occurred and that prices of Indian cotton could have been all along considerably higher.

Oilseeds, Wheat, &c.—Under this heading we include not only Linseed and Castorseed but Groundnuts and Cakes of all descriptions. Wheat has not been exported from Bombay at all this season but the same remarks apply to this commodity which has succumbed to the drop in World prices.

India is suffering from the universal complaint of over production accentuated by the Wall Street slumps and the political upheavals in China. The decline in Silver has also brought China into even more severe competition with Indian oilseeds whilst large stocks of oils (particularly Olive and Whale Oil) in the World's markets have further depressed prices for seeds.

Looking to the immediate future, crop conditions both in India and in other parts of the world appear good and it seems likely, unless anything unforeseen happens that the present low level of prices has come to stay.

As far as the Seeds and Wheat business is concerned the restrictions imposed by the present Congress activities have not had as serious an effect although there is no doubt the repeated "hartals" and the uncertainty of what the future has in store is affecting the morale of the Indian merchants and makes them chary of undertaking new obligations.

The closing of markets has also in the case of Oilseeds, etc., had the same effect as in Cotton and the normal transfer of stocks from Houses of small means to big concerns has been delayed with the result that the former have suffered.

WOOL.

Indian wool is shipped on consignment and sold at public auctions in Liverpool, of which there are eight each year. Our figures in Table D show that prices of Average White Vickanere fell from 17-20½ pence per lb. in the October 1929 auctions to 10-11½ pence per lb. in the July auctions this year and touched an even lower figure than was recorded in

the great slump of 1920-21. Indian wool is used mainly in carpet manufacture and America is one of the largest buyers at the Liverpool auctions. The slump in prices which has resulted in very heavy losses to consignors and exporters may be directly traced to the crisis in America and we do not think that the boycott movement has affected the trade in this commodity in any way.

SUGAR.

There is at present a world glut of sugar which, so far as can be seen, shows no prospect of abatement for at least two or three years even if production is curtailed or consumption is increased as a result of the lower level of prices.

So far as the reference with which we are dealing is concerned, the unsatisfactory position of Sugar to-day, Indian produce and Foreign, may be almost entirely attributed to purely economic reasons, though the political situation may have aggravated to a certain extent the nervousness due to falling prices.

In the main, however, the hand-to-mouth policy forced upon the trade within recent months and the absence of forward contracts so common to the trade in past years, must be attributed to the lack of confidence in the world sugar prices.

METALS IRON AND STEEL.

Here we believe that the falling off in imports is chiefly due to economic conditions although a resolution was passed by the local association against the purchase of English Iron and Steel. We are now down to a pre-war basis for Mild Steel Bars and Beams and the steady fall in prices during the past three months has sapped confidence, and with the poor offtake, dealers are unwilling to purchase their normal requirements.. The few purchases that are being made are, owing to the pressure of Congress, being confined to Continental products.

With regard to British Steel for some years past the Bazaar business has been confined almost entirely to Cotton Baling Hoops and Galvanized Sheets. During the past three years the Continent has made inroads into these lines

and, whereas, in the past users requiring a Baling Hoop to stand a particular stress have insisted upon goods of British manufacture, such is not the case to-day, as there is at least one Continental manufacturer whose hoops are considered up to normal trade requirements. The season for buying Baling Hoops is now far advanced but very little business has been done in the British article.

With regard to Galvanized Iron Sheets, Great Britain had for many years a virtual monopoly of this trade, but now there are at least three German and one Belgian works who cater extensively for the Indian Trade. We estimate that these works have an output of some 200,000 Tons per annum available for export and, whereas, they originally gained a footing owing to cheap prices, Belgian sheets to-day are sold on a parity with British. A glance at our table of prices will show that British sheets are 16*s.* 3*d.* per ton dearer than Belgian although both articles are to-day selling at the same price in the bazaar. We therefore stress the necessity for a reduction in British prices. The total turnover is small owing to the conditions mentioned in para 1 above.

The majority of British Steel imported into this country is used by the Railways and Government departments and the only falling off in this direction that we can foresee will be due to the curtailment of works programmes on account of financial stringency.

Home Prices.

Cost, Insurance & Freight included.

	B. S. Bars.	Beams.	British G. C. Sheets.	Belgian G. C. Sheets.
	£ *s.* *d.*	£ *s.* *d.*	£ *s.* *d.*	£ *s.* *d.*
1st November 1929	6 2 0	6 1 6	14 8 9	14 2 6
1st April 1930 ..	6 6 0	6 3 0	13 12 0	13 6 3
25th August 1930..	5 7 0	5 14 0	13 8 9	12 12 6

Bombay.

	Mild Steel Bars.	British Galvd. Corr. Sheets.	Belgian Galvd. Corr. Sheets.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
1st November 1929 ..	41 0 0	11 4 0	11 2 0
1st April 1930	42 0 0	10 12 0	10 10 0
25th August 1930	40 0 0	10 4 0	10 4 0

Hides and Skins.

It is very difficult to give prices ruling at any one time for Hides and Skins as there are many different weights, qualities and descriptions of both commodities. We give below the prices current at the various dates required, but we are unable to say what class of goods is represented by the Bombay prices. In our opinion the Congress activities have had no bearing whatsoever upon the course of this business. The slump in the Hides and Skins market began in December 1928 and as will be seen from figures given below the drop since then has been about 33⅓ per cent. in the case of Hides and about 20 per cent. in the case of Skins. These drops represent comparisons in London. In Bombay the drop has not been so rapid, nor so big. In Hides it represents about 20 per cent. and in Skins about 15 per cent.

"*Tanned Material.*"

Prices Per Lb.

Hides.	Bombay.	London.
December 1928	19 annas.	19 pence.
November 1929	19 „	17½ „
April 1930	18 „	15 „
August 1930	15 „	13½ „
Skins.		
December 1928	48 annas.	53 pence.
November 1929	44 „	48 „
April 1930	42 „	45½ „
August 1930	41 „	42 „

Outward Steamship Freights from Bombay.

During the period under review (1st November 1929 to August 1930) Steamship Freights have broadly followed the downward trend of prices resulting from the world's general economic depression and the consequent reduced buying power of the importing countries.

This has been the main cause for the low rates of freight that have ruled during the last ten months.

But the freight market has also been adversely affected by the Congress Movement. The frequent hartals (closing of markets) curtailed free trading, prevented business being done when opportunities occurred and further created a

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feeling of considerable uncertainty which, in its turn, completely destroyed the normal sense of security in trading.

The reflection of this uncertainty on the freight market has been :—

(1) Curtailment of bookings. Exporters have confined themselves to booking only their minimum requirements.

(2) Putting forward shipment of cargo to later dates owing to produce not being available when required, and

(3) In some cases shippers not being able to fulfil their engagements.

Steamship Companies consequently have not been able to depend fully on receiving cargo when they required it. This has led, not infrequently, to space having to be filled at short notice and at whatever rate could be obtained. Also on some occasions steamers have had to leave with space unoccupied. The position, described in this paragraph, very rarely occurs in normal times during the trading seasons.

The loss to Steamship Companies can be appreciated if it is realised that on the basis of the rates of freight quoted in this report, the proportion that has had to be paid for Suez Canal dues (apart from Port dues, Coal, and other charges and working expenses) amounts to 25 per cent to 30 per cent of the freight earned. In some cases of still lower freight the percentage has been from 50 per cent to 70 per cent.

FREIGHT FROM BOMBAY.

	1929 1st Nov.	1930 1st Jan.	1930 1st April.	1930 1st July.	1930 25th August.
Continental	20 *s.*	16 *s.*	14 *s.*	14 *s.*	15 *s.*
United Kingdom ..	18 *s.*	16 *s.*	13 *s.* 6*d.*	13 *s.*	15 *s.*

TABLE A.

IMPORTS OF BULLION.

Months.	GOLD COIN AND BULLION.				SILVER BULLION.			
	Quantity.		Value.		Quantity.		Value.	
	1930.	1929.	1930.	1929.	1930.	1929.	1930.	1929.
	F. Ounces.	F. Ounces.	Rs.	Rs.	St. Ounces.	St. Ounces.	Rs.	Rs.
April	285,390	320,444	1,83,30,807	1,72,58,565	9,627,362	5,483,886	1,33,60,326	82,15,503
May	312,336	305,844	1,76,77,859	1,68,76,838	11,098,258	7,733,286	1,48,04,735	1,13,26,001
June	433,565	177,794	2,52,15,753	99,92,741	10,409,673	8,875,580	1,21,46,039	1,24,96,598
July	165,855	205,604	93,25,417	1,15,66,153	7,464,012	6,260,782	84,95,588	88,95,978
Total ..	1,197,146	1,009,686	6,85,58,836	5,66,94,297	38,599,305	28,353,534	4,88,06,688	4,09,34,080

TABLE B.

IMPORTS OF COTTON PIECE-GOODS AND YARNS INTO BOMBAY BY SEA.

Articles and Countries of Origin.	3 Months April/June 1929.	3 Months July/Sept. 1929.	3 Months Oct./Dec. 1929.	3 Months Jan./Mar. 1930.	3 Months April/June 1930.	July 1930.	Aug. 1930.
	Packages.	Packages.	Packages.	Packages.	Packages.	Packages.	Packages.
Cotton Piece-goods—							
Greys—							
United Kingdom	3,887	3,017	3,717	4,471	2,116	283	120
Japan	15,124	18,388	23,503	16,758	13,666	1,320	697
Continent, etc.	288	803	131	208	120	..	6
TOTAL ..	19,299	22,208	27,351	21,437	15,902	1,603	823
Whites—							
United Kingdom	15,331	10,091	10,480	10,470	9,722	1,105	1,024
Japan	193	190	244	694	1,017	198	72
Continent	352	336	262	384	288	6	8
TOTAL ..	15,876	10,617	10,986	11,548	10,967	1,309	1,104

TABLE B—*contd.*

IMPORTS OF COTTON PIECE-GOODS AND YARNS INTO BOMBAY BY SEA—*contd.*

Articles and Countries of Origin.	3 Months April/June 1929.	3 Months July/Sept. 1929.	3 Months Oct./Dec. 1929.	3 Months Jan./Mar. 1930.	3 Months April/June 1930.	July 1930.	Aug. 1930.
	Packages.	Packages.	Packages.	Packages.	Packages.	Packages.	Packages.
Prints—							
United Kingdom	7,007	6,426	6,319	4,621	4,450	894	1,037
Japan	9,374	2,962	2,630	3,339	2,960	196	125
Continent, etc.	104	447	287	308	35	14	..
TOTAL ..	16,485	9,835	9,236	8,268	7,445	1,104	1,162
Cotton and Art Silk Dyed and Fancies—							
United Kingdom	14,058	10,545	10,339	11,285	9,413	1,204	1,322
Japan	7,619	10,972	12,695	15,015	10,299	481	595
Continent, etc.	8,046	6,567	8,859	11,646	6,881	663	566
TOTAL ..	29,723	28,084	31,893	37,946	26,593	2,348	2,483
Cotton Yarn—							
United Kingdom	8,163	8,304	6,269	7,289	5,123	1,879	1,001
Japan and China	8,233	6,575	10,918	5,766	6,274	1,694	333
Continent, etc.	457	547	424	139	30	100	..
TOTAL ..	16,853	15,426	17,611	13,194	11,427	3,673	1,334

TABLE

	30th September 1929.	31st October 1929.	30th November 1929.	31st December 1929.	31st January 1930.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Highest Price of Broach ..	352 8 0 April-May 1930.	346 12 0 April-May 1930.	331 0 0 April-May 1930.	321 8 0 April-May 1930.	308 8 0 April-May 1930.
Lowest Price of Broach ..	338 12 0 April-May 1930.	329 0 0 April-May 1930.	311 4 0 April-May 1930.	309 4 0 April-May 1930.	283 0 0 April-May 1930.
Average Price of Standard Longcloth.	0 15 3	0 15 3	0 14 10½	0 14 7½	0 13 6
Average Price of 20s Yarn ..	0 11 6	0 11 4½	0 11 1½	0 11 0	0 10 6
Stock of Yarn unsold in Bales .	4,581	5,923	5,128	8,223	12,757
Stock of Yarn sold but not delivered in Bales.	8,214	9,941	10,928	15,026	14,335
Total Stock of Yarn in Bales ..	12,795	15,864	16,056	23,249	27,092
Stock of Cloth unsold in Bales .	42,750	44,113	44,458	61,607	74,137
Stock of Cloth sold but not delivered in Bales.	41,056	48,146	48,329	57,718	63,408
Total Stock of Cloth in Bales ..	83,806	92,259	92,787	119,325	137,545

C.

28th February 1930.	31st March 1930.	30th April 1930.	31st May 1930.	30th June 1930.	31st July 1930.	31st August 1930.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
285 8 0 April-May 1930.	270 8 0 April-May 1930.	272 8 0 April-May 1930.	267 0 0 July-August 1930.	249 0 0 July-August 1930.	200 8 0 July-August 1930.	200 0 0 July-August 1930.
249 8 0 April-May 1930.	242 8 0 April-May 1930.	248 0 0 April-May 1930.	251 8 0 July-August 1930.	200 8 0 July-August 1930.	185 0 0 July-August 1930.	183 8 0 July-August 1930.
0 13 3	0 13 3	0 13 3	0 13 6	0 13 6	0 13 3	0 12 0
0 10 0	0 9 9	0 10 0	0 9 6	0 9 9	0 9 3	0 8 9
16,997	14,960	13,060	12,830	14,625	17,524	19,098
13,578	14,077	16,722	16,814	16,040	14,781	11,576
30,575	29,037	29,782	29,644	30,665	32,305	30,674
86,200	97,711	96,102	91,221	103,196	116,989	122,857
69,613	66,758	70,402	79,817	83,866	82,322	78,626
155,813	164,469	166,504	171,038	187,062	199,321	201,483

TABLE D.

HOME PRICES FOR CERTAIN COMMODITIES.

	For		1st Nov. 1929.	1st April 1930.	25th August 1930.
			£ s. d.	£ s. d.	£ s. d.
Wheat Choice Karachi	Quarter of 480 lbs.	Liverpool ..	Not quoted.	2 0 6	1 15 6
Sugar, Java White	Cwt.	Java C. I. F. Bombay.	0 12 1½	0 10 1½	0 8 5½
Cotton, Mid American	Lb.	Liverpool ..	9·88	8·73	6·41
,, Egyptian	,,	,,	14·40	13·60	9·37
,, Broach	,,	,,	7·57	6·14	4·74
,, Oomra	,,	,,	6·69	5·39	4·07
Wool, Avge. White	,,	,,	17 to 20½ (Oct. 22/25.)	13½ to 15½ (Mar. 11/14.)	10 to 11½ (July 29 August 1st.)
Rubber	,,	London.	0 0 9¼	0 0 7 9/16	0 0 4¾
Silver	Oz.	,,	0 1 10 15/16	0 1 7 7/16	0 7 4 3/16
Linseed (Bold)	Ton.	,,	23 5 0	19 13 6	18 2 6
Groundnuts (Bold)	,,	,,	18 7 6	15 7 6	14 2 6

TABLE D—*contd.*

HOME PRICES FOR CERTAIN COMMODITIES—*contd.*

	For		1st November 1929.	1st April 1930.	25th August 1930.
			£ s. d.	£ s. d.	£ s. d.
Metals—					
Basic Steel Bars	Ton.	London.	6 2 0	6 6 0	5 7 0
Beams	,,	,,	6 1 6	6 3 0	5 14 6
British Galvanised Corrugated Sheets ..	,,	,,	14 8 9	13 12 6	13 8 9
Bel. G. C. Sheets	,,	,,	14 2 6	13 6 3	12 12 6
Manganese	Unit.	Antwerp c.i.f.	0 1 1	0 1 0	0 0 10¾
Copper (German)	Ton.	London.	93 10 0	94 5 0	65 10 0
Yellow Metal (German)	,,	,,	71 0 0	69 0 0	52 10 0
Hides (Tanned)	Lb.	,,	0 1 5½	0 1 3	0 1 1½
Skins (Tanned)	,,	,,	0 4 0	0 3 9½	0 3 6
Art Silk Demies	,,	Italy C. I. F. C. I. Bombay.	0 2 0	0 1 10	0 1 10

TABLE E.

PRICES OF CERTAIN COMMODITIES IN BOMBAY.

—	Per	1st November 1929.	1st April 1930.	25th August 1930.
		Rs. a. p.	Rs. a. p.	Rs. a. p.
Wheat Choice Karachi ..	Cwt.	6 10 6	5 7 6	4 9 0
Sugar, Java white	,,	13 2 0	12 15 0	12 13 0
Cotton American	,,	467 5 0	418 3 0	312 1 0
Cotton Broach	Candy.	330 14 0	269 4 0	208 10 0
Cotton Oomra	,,	282 6 0	236 12 0	178 13 0
Silver	100 tolas	52 5 0	54 8 0	47 14 0
Linseed, bold	Cwt.	13 6 0	11 9 0	10 12 0
Groundnut, bold	,,	10 11 0	9 0 0	8 3 0
Steel-Mild S. Bars	Candy of 746⅔ lbs.	41 0 0	42 0 0	40 0 0
Galvd. Corr. Sheets	Cwt.	11 4 0	10 11 0	10 4 0
Coal 1st Class Jheria ..	Ton f.o.r. Ton.	4 8 0 Rs.	5 0 0 Rs.	4 12 0 Rs.
Manganese	F. A. S.	20 to 22	20 to 22	20 to 22
Copper Braziers	Cwt.	71 0 0	71 4 0	55 0 0
Yellow Metal	,,	57 8 0	54 8 0	44 0 0
Hides (Tanned)	lb.	1 3 0	1 2 0	0 15 0
Skins (Tanned)	,,	2 12 0	2 10 0	2 9 0
Piece-Goods Imported.				
Jap. Elephant Drill grey ..	Piece of 40 yds.	12 4 0	11 10 0	11 4 0
English White Mulls 6000 ..	Piece of 20 yds.	8 0 0	8 0 0	7 8 0
H. B. T. C. (40,000) White Shirting.	Piece of 40 yds.	20 8 0	21 4 0	(Nominal). 19 12 0
Piece-Goods, Local.				
Longcloth Grey (Standard Quality.)	lb.	0 14 9	0 13 3	0 13 3
Yarn (Imported.)				
Japanese 2/42s	lb.	1 3 4½	0 15 4½	0 14 4½
English 40s Water Twist .	lb.	1 0 0	1 0 0	0 13 0
Art Silk 150 D (C)	lb.	1 7 9	1 5 0	1 4 6
Yarn, Local.				
Cotton 16s.	lb.	0 10 6	0 9 3	0 8 6

TABLE F.

IMPORTS INTO BOMBAY.

COMMODITIES.	1929.							
	First Quarter.		Second Quarter.		July.		August.	
	Yds.	Rs.	Yds.	Rs.	Yds.	Rs.	Yds.	Rs.
Woollen Piece-Goods	583,952	13,45,961	517,609	13,59,246	452,546	9,82,452	894,831	19,03,878
Piece-Goods of Cotton and Art Silk.	2,116,513	53,92,393	6,926,970	42,07,642	1,413,312	8,33,999	1,801,111	10,45,452
	Lbs.		Lbs.		Lbs.		Lbs.	
Woollen Yarn	29,571	1,08,011	73,963	2,09,314	13,978	38,064	16,008	28,466
Artificial Silk Yarn	1,532,315	23,91,275	1,642,588	23,29,753	290,333	4,08,079	255,176	3,56,099
Dyeing and Tanning Materials-								
Aniline and Alizarine ..	3,515,095	32,46,111	3,745,855	32,99,539	815,674	10,28,647	913,552	9,44,273
Other sorts	..	8,68,622	..	2,36,376	..	1,31,491	..	1,69,694
Chemicals	..	17,13,370	..	18,93,909	..	5,68,822	..	4,77,237
	Tons.		Tons.		Tons.		Tons.	
Sugar	61,652	1,23,02,940	45,122	90,55,822	8,315	16,18,026	27,431	54,07,399
Metals and Ores	81,627	2,13,06,935	85,616	2,10,53,872	19,370	41,91,797	15,705	36,19,732

TABLE F—*contd.*

IMPORTS INTO BOMBAY—*contd.*

COMMODITIES.	1930.							
	First Quarter.		Second Quarter.		July.		August.	
	Yds.	Rs.	Yds.	Rs.	Yds.	Rs.	Yds.	Rs.
Woollen Piece-Goods	421,624	10,02,128	348,225	7,98,534	192,893	3,61,885	3 3,664	6,66,692
Piece-Goods of Cotton and Art Silk.	14,097,976	71,86,862	13,020,308	59,60,280	582,742	2,61,876	313,975	1,17,488
	Lbs.		Lbs.		Lbs.		Lbs.	
Woollen Yarn	96,760	2,16,445	85,923	1,83,903	18,452	41,693	17,366	29,112
Artificial Silk Yarn	1,068,587	13,24,993	715,046	8,91,287	102,263	7,25,403	126,860	1,49,357
Dyeing and Tanning Materials -								
Aniline and Alizarine ..	4,120,048	42,36,989	4,054,265	47,91,974	796,111	9,40,205	714,906	10,79,569
Other Sorts	..	4,97,428	..	4,24,483	..	2,58,932	..	1,77,265
Chemicals	..	20,79,681	..	19,38,899	..	6,60,174	..	6,05,010
	Tons.		Tons.		Tons.		Tons.	
Sugar	64,275	96,55,435	36,118	45,87,094	18,562	23,03,966	6,272	7,58,205
Metals and Ores	73,279	1,88,38,501	65,811	1,67,37,135	14,938	38,89,651	9,212	26,31,999

TABLE G.

EXPORTS FROM BOMBAY.

COMMODITIES.	1929.							
	First Quarter.		Second Quarter.		July.		August.	
	Tons.	Rs.	Tons.	Rs.	Tons.	Rs.	Tons.	Rs.
Cotton (Raw)	159,826	15,64,02,072	141,111	13,71,32,078	37,331	3,51,49,481	27,253	2,55,63,768
	Cwts.		Cwts.		Cwts.		Cwts.	
Cotton (Waste)	51,008	12,08,547	56,146	14,41,968	13,377	3,17,453	9,969	2,33,534
	Yds.		Yds.		Yds.		Yds.	
COTTON PIECE GOODS—								
Grey	5,743,767	17,99,858	4,761,987	13,49,746	804,421	2,27,755	1,104,471	3,21,453
White	281,010	90,638	303,396	1,11,850	35,500	19,795	41,230	18,490
Coloured, Dyed or Printed	23,283,461	68,44,287	16,584,849	48,70,703	4,830,370	13,76,321	7,837,535	22,17,322
	Lbs.		Lbs.		Lbs.		Lbs.	
Cotton Twist and Yarn ..	9,502,556	75,63,776	6,510,830	49,80,394	1,569,189	12,77,636	1,528,339	11,94,344
Wool (Raw)	5,965,844	53,62,385	8,434,416	75,60,177	1,607,424	14,41,596	641,424	6,02,679
	Tons.		Tons.		Tons.		Tons.	
Wheat	923	2,28,321	620	1,69,903	122	32,325	352	90,920
Oil Seeds (Essential) ..	751	3,79,690	859	4,25,821	281	1,25,819	176	88,404
Oil Seeds (Non-Essential) ..	175,093	3,82,18,192	85,479	1,67,92,764	18,984	41,29,505	44,656	92,47,183
Oil Cakes	44,855	59,83,635	30,575	40,47,315	11,998	16,21,799	15,859	21,61,980
Manganese Ore	73,202	20,48,886	105,565	30,21,961	28,788	7,97,553	32,738	9,79,377
Hides Tanned	151	6,02,029	262	7,47,528	62	2,17,295	92	3,58,905
Hides Raw	449	8,69,782	503	9,02,736	34	63,601	32	46,129
Skins Raw	752	13,41,439	1,112	22,55,310	786	14,53,724	632	9,02,458
Skins Tanned	175	12,37,135	201	14,20,943	62	4,38,490	95	6,27,522

TABLE G—*contd.*

EXPORTS FROM BOMBAY—*contd.*

COMMODITIES.	1930.							
	First Quarter.		Second Quarter.		July.		August.	
	Tons.	Rs.	Tons.	Rs.	Tons.	Rs.	Tons.	Rs.
Cotton (Raw)	164,479	14,69,90,947	118,754	10,06,71,391	35,219	2,58,82,879	36,819	2,62,71,358
	Cwts.		Cwts.		Cwts.		Cwts.	
Cotton (Waste)	56,650	13,15,977	64,978	13,58,635	10,665	1,93,720	13,347	2,34,083
Cotton Piece Goods	Yds.		Yds.		Yds.		Yds.	
Grey	3,268,273	9,35,542	2,509,275	6,91,524	814,424	2,50,714	694,479	1,97,115
White	62,030	29,600	116,333	39,835	14,755	6,150	32,195	12,455
Coloured, Dyed or Ptd. ..	15,674,187	41,47,776	13,487,990	34,31,802	6,106,818	15,58,892	3,169,381	8,95,718
	Lbs.		Lbs.		Lbs.		Lbs.	
Cotton Twist and Yarn ..	5,500,326	42,43,276	5,197,051	38,85,109	1,293,682	9,67,611	1,554,346	11,36,457
Wool Raw	2,624,384	22,92,057	4,241,899	37,52,322	1,372,112	11,72,814	585,648	4,73,042
	Tons.		Tons.		Tons.		Tons.	
Wheat	549	1,43,773	321	83,663	116	29,733	145	33,607
Oil Seeds (Essential) ..	526	2,80,264	922	4,50,537	177	1,00,814	304	1,52,574
Oil Seeds (Non-Essential) ..	64,983	1,28,76,250	94,514	1,97,99,714	26,055	54,28,676	24,911	45,85,193
Oil Cakes	22,077	28,85,684	15,869	16,25,649	6,341	5,43,618	15,383	13,03,441
Manganese Ore	103,84	28,45,248	76,607	21,41026	31,605	9,50,217	18,175	4,91,561
Hides Tanned	335	12,75,276	202	6,50,839	53	1,65,767	66	2,68,116
Hides Raw	169	1,57,895	691	6,74,692	167	1,62,835	43	34,044
Skins Raw	1,553	17,62,146	1,730	20,49,018	760	7,15,970	68	4,27,596
Skins Tanned	202	13,51,151	151	9,59,145	47	2,98,981	570	5,86,641

TABLE H.

Bombay Chamber of Commerce.

Census of Unemployment among the Staffs of Members.

Replies have been received from 154 members out of a possible 175, *i.e.*, the latter figure excludes members who have no offices in Bombay.

The number whose services have been dispensed with between 1st April and 31st August 1930 are as follows:—

(*a*)	Managerial and Heads of Departments—	
	European	83
	Anglo-Indian	1
	Indian	11
(*b*)	Clerical and similar appointments—	
	European	17
	Anglo-Indian	53
	Indian	609
(*c*)	Menial, *i.e.*, hamals, peons, coolies, sweepers, etc.	388
	Total ..	1,158

In regard to reductions in salaries the figures have not been given in every case. The reductions amount from 10 to 25 per cent. of the salaries. Following the above grouping the reductions, in the cases where figures have been given are as follows:—

(*a*)	European	16
	Indian	51
(*b*)	Indian	268
(*c*)	Indian	209
	Total ..	544

In several cases where *nil* returns have been received it has been stated that if the present state of affairs continued there is every possibility that either staffs or salaries will have to be reduced.

INDIAN CUSTOMS TARIFF.

SCHEDULE II.—IMPORT TARIFF.

Note. 1—In the expression "*ad valorem*" used in these schedules the reference is to "real value" as defined in section 30 of the Sea Customs Act, 1878 (VIII of 1878), unless an article has a tariff value assigned to it.

Note 2.—Tariff-valued heads are based on the ordinary trade description of each article and cover all reduced grades and mixtures unless they are separately provided for.

Serial No.	No. in the statutory schedule.	Names of Articles.	Per	Tariff Value.	Duty.
		I.—Food, Drink and Tobacco.		Rs. a.	
		FISH.			
1	27	FISH, SALTED, wet or dry.	Indian md. of 82⅔ lbs. avoirdupois weight.	.....	Such rate or rates of duty not exceeding one rupee as the Governor-General in Council may, by notification in the *Gazette of India*, from time to time prescribe, * *plus* 5 per cent *ad valorem*.
2	65	FISH, excluding salted fish. (*see* Serial No 1.)	.....	*Ad valorem*	20 per cent.
3	66	FISHMAWS, including singally and sozille and sharkfins.	.....	,,	20 ,,
		FRUITS AND VEGETABLES.			Rs. a.
3A	27A	Currants	cwt.	....	1 4
4	67	FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved not otherwise specified.	....	*Ad valorem.*	20 per cent.
		Tariff values—			
		Almonds without shell .	cwt.	68 0	20 ,,
		,, kagazi Persian in the shell.	,,	68 0	20 ,,
		,, in the shell Persian.	,,	16 0	20 ,,
		Cashew or cajoo kernels, not skinned.	,,	31 0	20 ,,
		Cocoanuts, Straits, Dutch East Indies and Siam.	thousand.	105 0	20 ,,
		,, Maldives ...	,,	30 0	20 ,,
		,, other ..	,,	48 0	20 ,,

* The rate on the 1st January 1931 and until further notice is annas 7½.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs. a.	
		FRUITS AND VEGETABLES—*contd.*			
		Coconut kernel (khopra).	cwt.	16 0	20 per cent.
		Dates, dry, in bags ...	,,	10 0	20 ,,
		,, wet, in bags, baskets and bundles.	,,	5 0	20 ,,
		,, wet, packed in other receptacles.	,,	11 12	20 ,,
		Figs, dried, Persian ...	,,	11 0	20 ,,
		,, ,, European...	,,	17 8	20 ,,
		Garlic	,,	9 8	20 ,,
		Pistachio nuts	,,	65 0	20 ,,
		Raisins, Red, Persian Gulf	,,	11 14	20 ,,
		GRAIN, PULSE AND FLOUR.			
5	68	FLOUR except sago floor...	.....	*Ad valorem.*	Wheat Flour—Rs. 2 per cwt. All others—20 per cent. *ad valorem.*
		Tariff value—			
		Cassava or Tapioca flour...	cwt.	8 4	20 per cent.
6	1A	GRAIN AND PULSE, all sorts, including broken grains and pulse, but excluding flour (*see* serial Nos. 5 and 7).	.....	... .	Wheat—Rs. 2 per cwt. All others—Free.
7	1 B	SAGO flour	.....	.....	Free.
		LIQUORS.			
8	28	Ale, beer, porter, cider and other fermented liquors.	In barrels of other containers containing 27 oz. or more, per imperial gallon.	.....	Twelve annas.
			In bottles containing less than 27 oz. but not less than 20 oz., per bottle.	.....	Two annas.
			In bottles containing less than 13½ oz. but not less than 10 oz., per bottle.	.....	One anna.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs. a.	
		LIQUORS—*contd.*			
			In bottles containing less than 6⅔ oz. but not less than 5 oz., per bottle.	.....	Half anna.
			In other containers, per imperial gallon.	.....	Re. 1.
9	29	DENATURED SPIRIT ... *Tariff value*—	... ..	*Ad valorem.* Rs. a. p.	7½ per cent.
		Spirit from Java denatured before clearance	Imperial gallon.	1 0 0	,,
10	30	SPIRITS (other than denatured spirit)—			
		(1) Brandy, gin, rum, whisky, and other sorts of spirits not otherwise specified, including wines containing more than 42 per cent. of proof spirit.	Imperial gallon of the strength of London proof.	...	Rs. 30.
		(2) Liqueurs, cordials, mixtures, and other preparations containing spirit (other than drugs and medicines)—			
		(i) entered in such a manner as to indicate that the strength is not to be tested.	Imperial gallon.	.....	Rs. 40.
		(ii) not so entered.	Imperial gallon of the strength of London proof.	.....	Rs. 30.
		(3) Drugs and medicines containing spirit—			
		(i) entered in such a manner as to indicate that the strength is not to be tested.	Imperial gallon.	.....	Rs. 30.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		I—Food, Drink and Tobacco—*contd.*			
		LIQUORS—*contd.*			
		(ii) not so entered.	Imperial gallon of the strength of London proof.	.....	Rs. 21-14.
		(4) Perfumed spirits .. Provided that —	Imperial gallon.	.....	Rs. 48.
		(*a*) the duty on any article included in this Item shall in no case be less than the duty which would be charged if the article were included in Part V of the Statutory Schedule (*i.e.*, 20 per cent. *ad valorem*.)			
		(*b*) where the unit of assessment is the imperial gallon of the strength of London proof, the duty shall be increased or reduced in proportion as the strength is greater or less than London proof.			
11	31	WINES, not containing more than 42 per cent. of proof spirit—			
		(1) Champagne and other sparkling wines.	Imperial gallon.	.....	Rs. 10-8.
*		(2) Other sorts... ...	Imperial gallon.	.....	Rs. 6.
*		PROVISIONS AND OILMAN'S STORES.			
14	69	PROVISIONS and OILMAN'S STORES AND GROCERIES, all sorts, excluding Vinegar, in casks (*see* Serial No. 15).	.....	*Ad valorem*	20 per cent.

* There are no entries bearing Serial Nos. 12 and 13.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per.	Tariff Values.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs. a. p.	
		PROVISIONS AND OILMAN'S STORES—*contd.*			
		Tariff values—			
		Butter	lb.	1 6 0	20 per cent.
		Cassava, Tapioca or Sago (whole).	cwt.	10 4 0	20 ,,
		China preserves in syrup.	box of six large or twelve small jars.	7 4 0	20 ,,
		China preserves, dry, candied.	lb.	0 4 6	20 ,,
		China canned fruit ...	case of 4 doz.	11 0 0	20 ,,
		Cocum	cwt.	7 8 0	20 ,,
		Ghi	,,	£9 0 0	20 ,,
		Vegetable product ...	lb.	0 5 6	20 ,,
		Vermicelli, flour, from China and the Far East.	cwt.	24 0 0	20 ,,
		Vermicelli, peas, from China and the Far East.	,,	28 0 0	20 ,,
		Vermicelli, rice, from China and the Far East	,,	20 0 0	20 ,,
		Yeast, from China and the Far East.	,,	24 8 0	20 ,,
15	48	VINEGAR, in casks ...	.....	*Ad valorem*	2½ ,,
		SACCHARINE.			
16	34A	SACCHARINE (except in tablets) and such other substances as the Governor-General in Council may, by notification in the *Gazette of India*, declare to be of a like nature or use to saccharine.	lb.	.....	Rs. 5.
17	34B	SACCHARINE TABLETS ...	.....	*Ad valorem*	15 per cent. or Rs. 5 per pound of saccharine contents, whichever is higher.
		SPICES.			
18	124A	The following spices, namely :— Cardamoms, cassia, cinnamon, cloves, nutmegs and pepper.	.....	*Ad valorem*	30 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the statutory schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs. a.	
		SPICES—*contd.*			
		Tariff values—			
		Cardamom seed... ...	cwt.	70 0	30 per cent.
		Cassia lignea	,,	14 0	30 ,,
		Cloves	,,	65 0	30 ,,
		,, exhausted ...	,,	16 0	30 ,,
		,, stems and heads.	,,	10 0	30 ,,
		,, in seeds, nariavang.	,,	26 0	30 ,,
		Nutmegs	lb.	0 9	30 ,,
		,, in shell ...	,,	0 6	30 ,,
		Pepper, black ...	cwt.	67 0	30 ,,
		,, long	,,	72 0	30 ,,
		,, white ...	,,	94 0	30 ,,
		SUGAR.			
19	124	CONFECTIONERY	.....	*Ad valorem*	40 ,,
20	34	SUGAR, excluding confectionery (*see* Serial No. 19)—			Rs. a.
		(1) Sugar, crystallised, or soft, 23 Dutch Standard and above.	cwt.	.....	7 4
		(2) Sugar, crystallised, or soft, inferior to 23 Dutch Standard but not inferior to 8 Dutch Standard	,,	.....	6 12
		(3) Sugar below 8 Dutch Standard, and sugar candy.	.....	*Ad valorem.*	25 per cent. *plus* Rs. 2-12-0 per cwt.
		(4) Molasses	.....	,,	25 per cent.
		Tariff values—			
		Molasses—			
		(i) imported in bulk by tank steamer.	cwt.	2 14	25 per cent.
		(ii) otherwise imported.	,,	3 6	25 ,,
		Sugar Candy	,,	13 0	25 ,, *plus* Rs. 2-12-0 per cwt.
		TEA.			
21	71	TEA	.....	*Ad valorem.*	20 per cent.
		Tariff values—			
		Tea, black	lb.	0 11	20 ,,
		,, green	,,	0 14	20 ,,
		OTHER FOOD AND DRINK.			
22	72	COFFEE	.....	*Ad valorem.*	20 ,,
		Tariff value—			
		Coffee, other than roasted or ground	cwt.	50 0	20 ,,
23	1	HOPS	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		1.—Food, Drink and Tobacco—*contd.*		Rs. a.	
		OTHER FOOD AND DRINK—*contd.*			
24	35	SALT, excluding Salt exempted under Serial No. 25.	Indian maund of 82⅔ lbs. avoirdupois weight.	.....	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.*
25	2	SALT imported into British India and issued, in accordance with rules made with the previous sanction of the Governor-General in Council, for use in any process of manufacture; also salt imported into the port of Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stone-ware; also salt imported into any port in the provinces of Bengal and Bihar and Orissa[W] and issued, in accordance with rules made with the previous sanction of the Governor-General in Council, for use in curing fish in those provinces. (For the General duty on Salt *see* Serial No. 24.)	.....	.....	Free.
26	73	ALL OTHER SORTS OF FOOD AND DRINK not otherwise specified.	.....	*Ad valorem.*	20 per cent.
		Tariff values—			
		Chilles	cwt.	29 0	20 per cent.
		Ginger, dry ...	,,	35 0	20 ,,
		Mace	lb.	1 0	20 ,,

* The rate of excise duty on the 1st January 1931 and until further notice is Rs. 1-4-0.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		I.—Food, Drink and Tobacco—*concld.*		Rs. a. p.	
		TOBACCO.			
27	37	CIGARS	.....	*Ad valorem.*	90 per cent.
28	37A	CIGARETTES of value—			Rs. a
		(*a*) not exceeding Rs. 10-8 per thousand.	thousand	.....	8 8
		(*b*) exceeding Rs. 10-8 per thousand.	,,	.....	12 0
		Note.—For the purposes of this item, "value" means real value as defined in Section 30 of the Sea Customs Act, 1878, provided that the deduction allowed under clause (*a*) of that Section shall be calculated in all cases as if the cigarettes were classified under sub-item (*a*).			
29	36	TOBACCO, unmanufactured.	lb.	.....	1 8
30	38	All other sorts of TOBACCO manufactured.	,,	.....	3 0
		II.—Raw materials and produce and articles mainly unmanufactured.			
		COAL, COKE AND PATENT FUEL.			
31	39	COAL, COKE AND PATENT FUEL.	ton.	.....	Eight annas.
		DYES AND COLOURS.			
31A	2A	Barks for tanning ...	.....	.....	Free.
		GUMS, RESINS AND LAC.			
32	10B	STICK or Seed Lac ...	.....	.....	Free.
33	74	GUMS, RESINS AND LAC, all sorts not otherwise specified (*see* Serial No. 32).	.....	*Ad valorem.*	20 per cent
		Tariff values—			
		Gambier, block and cube ...	cwt.	17 8 0	20 ,,
		,, in flakes or circular pieces.	,,	50 0 0	20 ,,
		Gum Ammoniac ...	,,	35 0 0	20 ,,
		,, Arabic other than ground.	,,	25 0 0	20 ,,
		,, Benjamin, ras...	,,	35 0 0	20 ,,
		,, ,, cowrie.	,,	63 0 0	20 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a. p.	
		GUMS RESIGN AND LAC—*contd.*			
		Tariff values—contd.			
		Gum Bysabol (coarse myrrh).	cwt.	23 0 0	20 per cent.
		„ Dammer (or Copal).	„	32 0 0	20 „
		„ Olibanum or frankincense.	„	10 4 0	20 „
		„ Persian (false).	„	18 0 0	20 „
		Myrrh	„	28 0 0	20 „
		Rosin	„	13 10 0	20 „
		HIDES AND SKINS, RAW.			
34	3	HIDES AND SKINS, raw or salted.	.....	.....	Free
		METALLIC ORES AND SCRAP IRON OR STEEL FOR RE-MANUFACTURE.			
35	59	IRON OR STEEL, old ...	.....	*Ad valorem.*	12½ per cent
		Tariff value—			
		Iron or Steel, old ...	cwt.	1 12 0	12½ „
36	4	METALLIC ORES, all sorts, except ochres and other pigment ores.	.....	.....	Free.
					Rs. a. p.
		OILS.			
37	40	KEROSENE; also any mineral oil other than kerosene and motor spirit which has its flashing point below one hundred degrees of Fahrenheit's thermometer by Abel's close test.	Imperial gallon.	.....	0 3 0
38	40A	MOTOR SPIRIT	„	.....	0 8 0
39	41	MINERAL OIL—			
		(1) which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is ordinarily used for the batching of jute or other fibre;	ton	.....	12 8 0

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a. p.	Rs. a. p.
		OILS—*contd.*			
		(2) which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is such as is not ordinarily used for any other purpose than for lubrication;	Imperial gallon.	.....	0 1 8
		(3) which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purposes.	.....	*Ad valorem.*	10 per cent.
		Tariff value— Mineral oil which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purposes, if imported in bulk.	ton	45 0 0	10 ,,
40	75	All sorts of animal, essential, mineral, and vegetable non-essential Oils not otherwise specified (*see* Serial Nos. 37, 38 and 39).	.....	*Ad valorem.*	20 ,,
		Tariff values— Cassia oil from Ceylon, Straits, China, Japan and the Far East.	lb.	1 5 0	20 ,,
		Citronella oil from Ceylon, Straits, China, Japan and the Far East.	,,	1 12 0	20 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a. p.	
		OILS—*contd.*			
		Tariff values—contd.			
		Cocoanut oil	cwt.	21 8 0	20 per cent.
		Kajiputty oil from Ceylon, Straits, China, Japan and the Far East.	lb.	1 12 0	20 ,,
		Linseed oil, raw or boiled.	Imperial gallon.	3 0 0	20 ,,
		Peppermint oil from Ceylon, Straits, China, Japan and the Far East.	lb.	4 0 0	20 ,,
		SEEDS.			
41	6	OIL-SEEDS imported into British India by sea from the territories of any Prince or Chief in India.	.....	.....	Free.
42	76	SEEDS, all sorts, not otherwise specified.	.....	*Ad valorem.*	20 per cent.
		TALLOW, STEARINE AND WAX.			
43	6A	TALLOW	.....	.....	Free.
44	77	All sorts of stearine, wax, grease and animal fat not otherwise specified.	.....	*Ad valorem.*	20 per cent.
		Tariff values—			
		Mineral grease ...	lb.	0 2 9	20 ,,
		Vegetable wax ...	cwt.	46 0 0	20 ,,
		TEXTILE MATERIALS.			
45	7	COTTON, raw	.....	.....	Free.
46	78	TEXTILE MATERIALS, the following:—			Raw Hemp—15 per cent All others—20 per cent.
		Silk waste and raw silk including cocoons, raw flax, hemp, jute and all other unmanufactured textile materials not otherwise specified.	.....	*Ad valorem.*	
		Tariff values—			
		Coir fibre	cwt.	5 8 0	20 per cent.
		Hemp, raw	,,	15 0 0	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values Rs. a. p.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*			
		TEXTILE MATERIALS *contd.*			
		Silk, raw—			
		(*a*) Bokhara	lb.	12 0 0	20 per cent.
		(*b*) Chinese—			
		Mathow	,,	4 4 0	20 ,,
		Panjam	,,	2 14 0	20 ,,
		White Shanghai, Thonkoon or Duppion.	,,	3 12 0	20 ,,
		White Shanghai, other kinds.	,,	6 0 0	20 ,,
		White, other kinds ...	,,	6 8 0	20 ,,
		Yellow Shanghai ...	,,	5 2 0	20 ,,
		,, other kinds ...	,,	5 6 0	20 ,,
		(*c*) Persian	,,	7 8 0	20 ,,
		(*d*) Siam	,,	5 8 0	20 ,,
47	8	WOOL, raw and wool-tops.	.....	.....	Free.
		WOOD AND TIMBER.			
48	49	FIREWOOD	.....	*Ad valorem.*	2½ per cent.
49	79	WOOD AND TIMBER, all sorts, not otherwise specified, including all sorts of ornamental wood.	.....	,,	20 ,,
		MISCELLANEOUS.			
50	80	CANES AND RATTANS ... *Tariff values*—	.....	*Ad valorem.*	20 ,,
		Canes—			
		Malacca	100 pieces.	24 10 0	20 ,,
		Chimity	,,	8 8 0	20 ,,
		Tries	,,	7 0 0	20 ,,
		Root Moonah ...	,,	22 0 0	20 ,,
		Mannu	,,	14 0 0	20 ,,
		Polo, all kinds—			
		Not exceeding 10 feet in length.	,,	45 0 0	20 ,,
		Exceeding 10 feet in length.	,,	80 0 0	20 ,,
		Tohite	cwt.	25 0 0	20 ,,
		Rattans—			
		Chair	,,	20 0 0	20 ,,
		Basket	,,	11 8 0	20 ,,
		Outers	,,	67 0 0	20 ,,
		Inners	,,	46 0 0	20 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values. Rs. a. p.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*			
		MISCELLANEOUS-*contd.*			
51	81	COWRIES AND SHELLS ..	.....	*Ad valorem.*	20 per cent.
		Tariff values—			
		Cowries, bazar, common.	cwt.	4 12 0	20 „
		„ yellow, superior quality.	„	5 4 0	20 „
		„ Maldive	„	21 0 0	20 „
		„ Sankhli	„	104 8 0	20 „
		Mother-of-pearl, nacre...	„	27 8 0	20 „
		Nakhla	„	117 0 0	20 „
		Tortoise-shell	lb.	8 6 0	20 „
		„ nakh ...	„	2 0 0	20 „
52	82	IVORY, unmanufactured...	.....	*Ad valorem.*	20 „
		Tariff values—			
		Elephants' grinders ...	cwt.	800 0 0	20 „
		„ tusks (other than hollows, centres, and points), each exceeding 20 lbs. in weight, and hollows, centres, and points each weighing 10 lbs. and over.	„	650 0 0	20 „
		Elephants' tusks (other than hollows, centres, and points), not less than 10 lbs. and not exceeding 20 lbs. each, and hollows, centres, and points, each weighing less than 10 lbs.	„	525 0	20 „
		Elephants' tusks, each less than 10 lbs. (other than hollows, centres, and points).	„	260 0	20 „
		Sea-cow or moye teeth, each not less than 4 lb.	„	275 0	20 „
		Sea-cow or moye teeth, each not less than 3 lb. and under 4 lb.	„	220 0	20 „
		Sea-cow or moye teeth, each less than 3 lb.	„	130 0	20 „

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*concld.*		Rs. a.	
		MISCELLANEOUS—*concld.*			
53	9	MANURES, all sorts, including animal bones and the following chemical manures:—Basic slag, nitrate of ammonia, nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, kainit salts, carbo lime, urea, nitrate of lime, calcium cyanamide, ammonium phosphates, mineral phosphates and mineral superphosphates.	.....	.....	Free.
54	5	PRECIOUS STONES, unset and imported uncut, and Pearls, unset.	.....	.....	Free.
55	83	PRECIOUS STONES, unset and imported cut. (See serial No. 54.)	.....	*Ad valorem*	20 per cent.
56	10	PULP OF WOOD, RAGS and other paper-making materials.	.....	.....	Free.
57	10*a*	RUBBER STUMPS, rubber seeds and raw rubber.	.....	.....	Free.
58	84	ALL OTHER RAW MATERIALS AND PRODUCE, and articles mainly unmanufactured, not otherwise specified.*	.....	*Ad valorem*	20 per cent.
		III.—Articles wholly or mainly manufactured.			
		APPAREL.			
59	85	APPAREL, including drapery, boots and shoes, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty under Serial No. 60 and articles made of gold or silver thread, and articles made of silk or silk mixtures.	.....	*Ad valorem*	30 per cent.

* Under Government of India, Commerce Department, Notification No. 4317, dated the 2nd July 1921, unmanufactured Mica is exempt from payment of import duty.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		APPAREL—*concld.*			
60	11	UNIFORMS AND ACCOUTREMENTS appertaining thereto, imported by a public servant for his personal use.	.....	.....	Free.
		ARMS, AMMUNITION AND MILITARY STORES.			
61	42	Subject to the exemptions specified in Serial No. 64—			Rs. a.
		(1) Firearms, including gas and air-guns gas and air rifles, and gas and air pistols, not otherwise specified (see Serial Nos. 65 and 165).	each	.....	15 0
		(2) Barrels for the same, whether single or double.	"	.....	15 0
		(3) Main springs and magazine springs for firearms, including gas-guns, gas rifles and gas pistols.	"	.....	5 0 or 30 per cent. *ad valorem* whichever is higher.
		(4) Gun stocks and breech blocks.	"	.....	3 0
		(5) Revolver cylinders for each cartridge they will carry.	"	.....	2 0
		(6) Actions (including skeleton and waster), breech bolts and their heads, cocking pieces, and locks for muzzle-loading arms.	"	.....	1 0
		(7) Machines for making, loading or closing cartridges for rifled arms.	.....	*Ad valorem.*	40 per cent.
		(8) Machines for capping cartridges for rifled arms.	.....	"	40 "

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*			
		ARMS, AMMUNITION AND MILITARY STORES—*contd.*			
62	125	GUNPOWDER for cannons, rifles, guns, pistols and sporting purposes.	.....	*Ad valorem.*	10 per cent.
63	126	Subject to the exemptions specified in serial No. 64, all ARTICLES, other than those specified in serial Nos. 61, 65 and 165, which are ARMS OR PARTS OF ARMS within the meaning of the Indian Arms Act, 1878 (excluding springs used for air guns which are dutiable as hardware under serial No. 84), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all other sorts of ammunition and military stores, and any articles which the Governor-General in Council may, by notification in the *Gazette of India*, declare to be ammunition or military stores for the purposes of this Act.	.....		10

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		ARMS, AMMUNITION AND MILITARY STORES—*contd.*			
64	12	The following ARMS, AMMUNITION AND MILITARY STORES :—	.....	.....	Free.
		(*a*) Arms forming part of the regular equipment of a commissioned or gazetted officer in His Majesty's Service entitled to wear diplomatic, military, naval, Royal Air Force or police uniform;			
		(*b*) A revolver and an automatic pistol and ammunition for such revolver and pistol up to a maximum of 100 rounds per revolver or pistol, (*i*) when accompanying a commissioned officer of His Majesty's regular forces, or of the Indian Auxiliary Force or the Indian Territorial Force or a gazetted police officer, or (*ii*) certified by the commandant of the corps to which such officer			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		ARMS, AMMUNITION AND MILITARY STORES—*contd.* belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, or in the case of a police officer, by an Inspector-General or Commissioner of Police, to be imported by the officer for the purpose of his equipment ; (*c*) Swords for presentation as army or volunteer prizes ; (*d*) Arms, ammunition and military stores, imported with the sanction of the Government of India for the use of any portion of the military forces of a State in India being a unit notified in pursuance of the first Schedule to the Indian Extradition Act, 1903. (*e*) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		ARMS, AMMUNITION AND MILITARY STORES—*concld.*			
65	85A	ORNAMENTAL Arms of an obsolete pattern possessing only an antiquarian value; masonic and theatrical and fancy dress swords, provided they are virtually useless for offensive or defensive purposes; and *dahs* intended exclusively for domestic, agricultural and industrial purposes.	.....	*Ad valorem.*	20 per cent.
66	86	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roburite, blasting tonite, and all other sorts, including detonators and blasting fuse.*	.....	*Ad valorem.*	20 per cent.
		CHEMICALS, DRUGS AND MEDICINES.			
67	13	ANTI-PLAGUE SERUM ...	.....	.....	Free.
68	13A	BLEACHING PASTE AND BLEACHING POWDER.	.....	.....	Free.
69	50	COPPERAS, green ... *Tariff value*— Copperas, green, imported in bulk.	..... cwt.	*Ad valorem.* 4 0 0	2½ per cent. 2½ ,,
70	43	OPIUM and its alkaloids, and their derivatives.	seer of 80 tolas.	.....	Rs. 24 or 15 per cent. *ad valorem* whichever is higher.
71	14	CINCHONA BARK and the alkaloids extracted therefrom including Quinine and alkaloids derived from other sources which are chemically identical with alkaloids extracted from cinchona bark	.....	.....	Free.

* Under Government of India, Finance Department (Central Revenues) Notification No. 16, dated the 28th March 1931, certain specified explosives specially adapted for use in dangerous coal mines are exempt from payment of import duty.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values. Rs. a. p.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*			
		CHEMICALS, DRUGS AND MEDICINES—*contd.*			
72	14A	MAGNESIUM CHLORIDE ..	.....	.....	Free.
73	14B	SULPHUR	.....	.....	,,
74	88	CHEMICALS, DRUGS AND MEDICINES, all sorts not otherwise specified.*	.....	*Ad valorem.*	20 per cent.
		Tariff values—			
		Alkali, Indian (sajji-khar)	cwt.	3 8 0	20 ,,
		Alum (lump)	,,	6 6 0	20 ,,
		Ammonia gas, anhydrous	lb.	0 9 0	20 ,,
		Ammonium carbonate or bicarbonate.	cwt.	24 0 0	20 ,,
		Ammonium chloride—			
		Muriate of Ammonia, crystalline.	,,	15 0 0	20 ,,
		Salammoniac, sublimed.	,,	23 8 0	20 ,,
		Other sorts, including compressed.	,,	17 8 0	20 ,,
		Arsenic (China mausil).	,,	75 0 0	20 ,,
		Calcium carbide ...	,,	15 0 0	20 ,,
		Calcium chloride ..	,,	3 14 0	20 ,,
		Carbonic acid gas ..	lbs.	0 3 0	20 ,,
		Chlorine	,,	0 4 6	20 ,,
		Copper sulphate ...	cwt.	18 8 0	20 ,,
		Epsom salts	,,	3 4 0	20 ,,
		Menthol (Peppermint) crystals	oz.	0 13 6	20 ,,
		Potassium bichromate..	cwt.	29 8 0	20 ,,
		Soda ash including calcined natural soda and manufactured sesqui-carbonates.	,,	6 0 0	20 ,,
		Soda caustic, flake ..	,,	13 12 0	20 ,,
		,, ,, powdered	,,	14 0 0	20 ,,
		,, ,, solid ...	,,	11 0 0	20 ,,
		,, crystals	,,	6 8 0	20 ,,
		Sodium bicarbonate ...	,,	6 12 0	20 ,,

* Under Government of India, Finance Department (Central Revenues) Notifications Nos. 4 and 28, dated the 6th February and 9th August 1930, respetively, calcium acetate and radium salts are exempt from payment of import duty.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		CHEMICALS, DRUGS AND MEDICINES—*concld.*			
		Tariff values.—contd.			
		Sodium bichromate	cwt.	24 12 0	20 per cent.
		Sodium silicate (in liquid form)	,,	8 0 0	20 ,,
		Sodium Sulphide	,,	7 8 0	20 ,,
		Trona or natural soda, uncalcined.	,,	3 8 0	20 ,,
		Assafœtida (hing) ...	,,	103 0 0	20 ,,
		,, coarse (hingra).	,,	31 12 0	20 ,,
		Bauslochan (bamboo camphor).	lb.	1 2 0	20 ,,
		Calumba root... ...	cwt.	12 0 0	20 ,,
		Camphor, refined, other than powder.	lb.	1 13 0	20 ,,
		Camphor, powder, other than synthetic.	,,	1 8 0	20 ,,
		Camphor synthetic, tablets and slabs.	,,	1 12 0	20 ,,
		Camphor, synthetic, powder.	,,	1 5 0	20 ,,
		Cassia lignea	cwt.	14 0 0	20 ,,
		China root (chobchini), rough.	,,	17 0 0	20 ,,
		China root (chobchini), scraped.	,,	23 0 0	20 ,,
		Cubebs	,,	60 0 0	20 ,,
		Galangal, China ...	,,	12 0 0	20 ,,
		Salep	,,	240 0 0	20 ,,
		Storax, liquid (rose melles or salaras).	,,	31 0 0	20 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		CONVEYANCES.			
75	142	COAL-TUBS, tipping wagons and the like conveyances designed for use on light rail track, if adapted to be worked by manual or animal labour and if made mainly of iron or steel; and component parts thereof made of iron or steel—			
		(*a*) if of British manufacture.	ton.	.....	Rs. 31 or 17 per cent. *ad valorem*, whichever is higher.
		(*b*) if not of British manufacture.	,,	.....	Rs. 21 or 17 per cent. *ad valorem* whichever is higher, *plus* Rs. 15 per ton.
76	87	CONVEYANCES not specified in Serial No. 75, namely, tramcars, motor-omnibuses, motor-lorries, motor-vans, passenger lifts, carriages, carts, jinrickshas, bath-chairs, perambulators, trucks, wheelbarrows, bicycles, tricycles, and all other sorts of conveyances not otherwise specified, and component parts and accessories thereof, except such parts and accessories of the motor vehicles above-mentioned as are also adapted for use as parts or accessories of motor cars, motor cycles or motor scooters (*see* Serial No. 77).	.....	*Ad valorem*.	20 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		CONVEYANCES—*contd.*			
77	42A.	MOTOR-CARS, motor cycles, and motor-scooters, and articles (other than rubber tyres and tubes) adapted for use as parts and accessories thereof: provided that such articles as are ordinarily also used for other purposes than as parts and accessories of motor-vehicles included in this item or in Serial No. 76 shall be dutiable at the rate of duty specified for such articles.	.....	*Ad valorem.*	30 per cent.
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.			
78	15	The following AGRICULTURAL IMPLEMENTS, namely, winnowers, threshers, mowing and reaping machines, binding machines, elevators, seed and corn crushers, chaff-cutters, root-cutters, ensilage cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay-tedders, hay-presses, potato diggers, latex spout, spraying machines, powder flowers, white-ant exterminating machines, beet pullers, broad cast seeders, corn pickers, corn shellers, culti-packers.	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*contd.* drag scrapers, stalk cutters, huskers and shredders, potato planters, lime sowers, manure spreaders, listers soil graders and rakes; also agricultural tractors; also component parts of these implements, machines or tractors, provided that they can be readily fitted into their proper places in the implements, machines or tractors for which they are imported and that they cannot ordinarily be used for purposes unconnected with agriculture.*			
79	129	ARTICLES PLATED WITH GOLD AND SILVER excluding surgical instruments.†	.....	*Ad valorem.*	40 per cent.
80	128	CLOCKS AND WATCHES, and parts thereof.	.....	„	40 „
81	89	CUTLERY, excluding plated cutlery (*see* Serial No. 79).	.....	„	20 „

* Under Government of India, Finance Department (Central Revenues) Notifications Nos. 37 and 41, dated the 13th September and 29th November 1930 respectively, the following agricultural machines and implements, namely flame throwers for attachment to Spraying machines designed for the extermination of locusts and latex caps, are exempt from payment of import duty.

† Under Government of India, Finance Department (Central Revenues) Notification No. 18, dated the 30th March 1929, articles of imitation jewellery (including buttons and other fasteners), which consist of, or include, base metal plated with gold or silver and in which the proportion of precious metal to total metallic contents is less than 1-5 per cent., are liable to duty at 20 per cent. *ad valorem.*

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Name of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*contd.*			
82	16	The following DAIRY AND POULTRY FARMING APPLIANCES, namely, cream separators, milking machines, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, butter workers, milk bottle fillers and cappers, apparatus specially designed for testing milk and other dairy produce, and incubators; also component parts of these appliances provided that they can be readily fitted into their proper places in the appliances for which they are imported, and that they cannot ordinarily be used for other than dairy and poultry farming purposes.	.....	.....	Free.
82A	90B	Domestic Refrigerators...	.....	*Ad valorem.*	20 per cent
83	90A	ELECTRICAL CONTROL GEAR AND TRANSMISSION GEAR, namely, switches, fuses and current-breaking devices of all sorts and descriptions, designed for use in circuits of less than ten *amperes* and at a pressure not exceeding 250 volts, and regulators for use with motors designed to	.....	,,	20 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*contd.*			
		consums less than 187 watts; bare or insulated copper wires and cables, any one core of which, not being one specially designed as a pilot core, has a sectional area of less than one-eightieth part of a square inch, and wires and cables of other metals of not more than equivalent conductivity; and line insulators, including also cleats, connectors, leading in tubes and the like, of types and sizes such as are ordinarily used in connection with the transmission of power for other than industrial purposes, and the fittings thereof.			
84	90	HARDWARE, IRONMONGERY AND TOOLS, all sorts, not otherwise specified.	.....	*Ad valorem.*	20 per cent.
		Tariff value—			
		Crown corks	gross.	0 11 0	20 ,,
85	17	INSTRUMENTS, APPARATUS AND APPLIANCES, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*concld.*		Rs. a p.	
86	130	MUSICAL INSTRUMENTS and parts thereof.	.....	*Ad valorem.*	40 per cent.
87	59	TELEGRAPHIC INSTRUMENTS AND APPARATUS, and parts thereof imported by, or under the orders of, a Railway Administration.	.....	"	12½ "
88	18	WATER-LIFTS, SUGAR-MILLS, SUGAR CENTRIFUGES, SUGAR PUG MILLS, OIL-PRESSES, and parts thereof, when constructed so that they can be worked by manual or animal power and pans for boiling Sugar cane Juice.	.....	.....	Free.
89	91	All other sorts of IMPLEMENTS, INSTRUMENTS, APPARATUS AND APPLIANCES, (including plated surgical instruments and parts thereof, not otherwise specified *	.....	*Ad valorem.*	20 per cent.
		DYES AND COLOURS.			
90	14C	DYES DERIVED from coal-tar and coal-tar derivatives used in any dyeing process.	.....	.....	Free.

* Under Government of India, Finance Department (Central Revenues) Notification No. 17, dated the 4th April 1931, for wireless telegraphy or telephony other than apparatus designed solely for the reception of broadcast wireless, and component parts of apparatus for wireless telegraphy or telephony other than such parts as can be used as parts of apparatus for the reception of broadcast wireless, are liable to duty at 2½ per cent. *ad valorem*; provided that nothing shall be deemed to be a component part of apparatus for wireless telegraphy or telephony for the purpose of this Notification unless it is essential for the working of such apparatus and has been given for that purpose some special shape or quality that would not be essential for its use for any other purpose.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		DYES AND COLOURS—*contd.*			
91	92	DYEING AND TANNING SUBSTANCES all sorts NOT OTHERWISE SPECIFIED AND PAINTS AND COLOURS and painters' materials, all sorts.	.....	*Ad valorem.*	20 per cent.
		Tariff values—			
		Cochineal	lb.	1 10 0	20 per cent.
		Gallnuts, Persian ...	cwt.	38 8 0	20 ,,
		Gamboge	lb.	1 9 0	20 ,,
		Turmeric	cwt.	25 0 0	20 ,,
		Vermilion, Canton ...	Box of 90 bundles.	250 0 0	20 ,,
		FURNITURE, CABINETWARE AND MANUFACTURES OF WOOD.			
92	93	FURNITURE, CABINETWARE and all other manufactures of wood not otherwise specified.	.....	*Ad valorem*	20 per cent.
		GLASSWARE AND EARTHENWARE.			
93	94	GLASS AND GLASSWARE, lacquered ware, earthenware, china and porcelain; all sorts, except glass bangles and beads and false pearls (*see* Serial No. 129A.)	.....	,,	20 per cent.
		Tariff values—			
		Aerated water bottles empty—			
		Codd's pattern—			
		Under 10 ozs. ...	gross.	28 0 0	20 per cent.
		10 ozs.	,,	29 0 0	20 ,,
		Over 10 ozs.	,,	31 0 0	20 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		GLASSWARE AND EARTHENWARE—*contd.*			
		Crown cork pattern—			
		7 ozs. and under ...	gross.	16 0 0	20 per cent
		Over 7 ozs. upto and including 10 ozs.	„	18 12 0	20 „
*		Over 10 ozs.	„	21 0 0	20 „
		HIDES AND SKINS AND LEATHER.			
95	95	HIDES AND SKINS not otherwise specified, LEATHER AND LEATHER MANUFACTURES, all sorts, not otherwise specified.	.....	*Ad valorem*	20 „
		MACHINERY.			
96	18A	MACHINERY, namely, such of the following articles as are not otherwise specified :— (1) prime-movers, boilers, locomotive engines and tenders for the same, portable engines (including power-driven road rollers, fire engines and tractors), and other machines in which the prime-mover is not separable from the operative parts ; (2) machines and sets of machines to be worked by electric, steam, water, fire or other power, not being manual or animal	.....	.....	Free.

* There is no entry bearing Serial No. 94.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		MACHINERY—*contd.*			
		labour, or which, before being brought into use require to be fixed with reference to other moving parts;			
		(3) apparatus and appliances, not to be operated by manual or animal labour, which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose;			
		(4) control gear, self-acting or otherwise, and transmission-gear designed for use with any machinery above specified, including belting of all materials (other than cotton, hair and canvas ply) and driving chains, but excluding driving ropes not made of cotton;			
		(5) bare hard-drawn electrolytic copper wires and cables, and other electrical wires and cables, insulated or not; and poles, troughs, conduits and insulators designed			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		MACHINERY—*contd.* as parts of a transmission system, and the fittings thereof. *Note.*—The term "industrial system" used in sub-clause (3) means an installation designed to be employed directly in the performance of any process or series of processes necessary for the manufacture, production or extraction of any commodity.			
97	18B	The following textile machinery and apparatus by whatever power operated, namely:—Healds, heald cords and heald knitting needles; reeds and shuttles; warp and weft preparation machinery and looms; bobbins and pirns; dobbies; Jacquard machines; Jacquard harness linen cords; Jacquard cards; punching plates for Jacquard cords; warping mills; multiple box sleys; solid border sleys; tape sleys; swivel sleys; tape looms; wool carding machines; wool spinning machines; hosiery machinery; coir mat shearing machines; coir fibre willowing	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs a. p.	
		MACHINERY—*contd.*			
	c	machines; heald knitting machines; dobby cards; lattices and lags for dobbies; wooden winders; silk looms; silk throwing and reeling machines; cotton yarn reeling machines; sizing machines; doubling machines; silk twisting machines; cone winding machines; piano card cutting machines; harness building frames; card lacing frames; drawing and denting hooks; sewing thread balls making machines; cumbli finishing machinery; hank-boilers; cotton carding and spinning machines; mail eyes; lingoes; comber boards and comber board frames; take-up motions; temples and pickers; picking bands; picking sticks; printing machines; roller cloth; clearer cloth; sizing flannel and roller skins.			
98	180	PRINTING AND LITHOGRAPHIC MATERIAL, namely, presses, lithographic plates, composing sticks, chases, imposing tables, lithographic stones,	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		MACHINERY—*contd.*			
		stereo blocks, wood blocks, half-tone blocks, electrotype blocks, process blocks and highly polished copper or zinc sheets specially prepared for making process blocks, roller moulds, roller frames and stocks, roller composition, lithographic naprollers, standing screw and hot presses, perforating machines, gold blocking presses, galley presses, proof presses; arming presses, copper plate printing presses, rolling presses, ruling machines, ruling pen making machines, lead cutters, rule cutters, slug cutters, type casting machines, type setting and casting machines, paper in rolls with sides perforation to be used after further perforation for type casting, rule bending machines, rule mitreing machines, bronzing machines, stereotyping apparatus, paper folding machines, paging machines and clarified liquid glue but excluding ink and paper.			
99	18D	COMPONENT PARTS OF MACHINERY, as defined in Serial Nos. 96, 97 & 98, namely, such parts only as are essential	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Secretary's Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		MACHINERY—*contd.*			
		for the working of the machine or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose			
		Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the machine to which they belong if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.			
99A	43A	Cotton, hair and canvas ply belting for machinery.	.....	*Ad valorem.*	5 per cent.
99B	43B	Rubber-Insulated Copper Wires and Cables, no core of which other than one specially designed as a pilot core, has a sectional area of less than one-eightieth part of a square inch, whether made with any additional insulating or covering material or not.	.....	,,	5 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		MACHINERY—*concld.*			
100	96	MACHINERY and component parts thereof, meaning machines or parts of machines to be worked by manual or animal labour, not otherwise specified and any machines (except such as are designed to be used exclusively in industrial processes) which require for their operation less than one-quarter of one brake-horse-power.	.....	*Ad valorem.*	20 per cent.
		METALS, IRON AND STEEL.			
101*a*	60	IRON ALLOYS	.....	„	12½ per cent.
101*b*	143	IRON ANGLE, channel and tee—			
		(*a*) fabricated, all qualities—			
		(i) of British manufacture.	ton	.....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher.
		(ii) not of British manufacture.	„	.....	„ „ *plus* Rs. 15 per ton.
		(*b*) not fabricated, kinds other than galvanized, tinned or lead-coated and other than Crown or superior qualities—			
		(i) of British manufacture.	„	.....	Rs. 18.
		(ii) not of British manufacture.	„	.....	Rs. 30.
101*c*	60	IRON ANGLE, channel and tee, not otherwise specified (*see* Serial No. 101*b*)	.....	*Ad valorem.*	12½ per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		METALS, IRON AND STEEL—*contd.*			
		Tariff values—			
		Angle, channel and tee—			
		Crown and superior qualities, not fabricated.	ton.	200 0 0	12½ per cent
		Other kinds, not fabricated, if galvanized, tinned or lead-coated.	„	200 0 0	12½ „
101*d*	144	IRON, common bar not galvanized, tinned or lead-coated if not of any shape and dimension specified in clause (*a*) or clause (*c*) of Serial No. 102*c*—			
		(i) of British manufacture.	ton.	.....	Rs. 26.
		(ii) not of British manufacture.	„	.....	Rs. 37.
101*e*	60	IRON bar and rod not otherwise specified (*see* Serial No. 101*d*).	.....	*Ad valorem.*	12½ per cent.
		Tariff values—			
		Bar and rod—			
		Qualities superior to Grade A of the British Engineering Standard Association.	ton.	350 0 0	12½ „
		Grade A of the British Engineering Standard Association and Crown quality and intermediate qualities—			
		Over ½ inch in diameter or thickness.	„	190 0 0	12½ „
		½ inch and under in diameter or thickness.	„	220 0 0	12½ „
		Common, if galvanized, tinned or lead-coated.	„	360 0 0	12½ „

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Name of Articles.	Per	Tariff Values.	Duty.
				Rs. a. p.	
		III.—Articles wholly or mainly manufactured—*contd.*			
		METALS, IRON AND STEEL—*contd.*			
101*f*	60	IRON, pig	.....	*Ad valorem.*	12½ per cent
		Tariff value—			
		Iron, pig	ton.	73 0 0	12½ „
101*g*	60	IRON rice bowls	.....	*Ad valorem.*	12½ „
		Tariff value—			
		Iron rice bowls ...	cwt.	19 0 0	12½ „
102*a*	62	STEEL, angle and tee if galvanized, tinned or lead-coated.	.....	*Ad valorem.*	12½ „
		Tariff value—			
		Angle and tee, if galvanized, tinned or lead-coated, not fabricated.	ton.	205 0 0	12½ „
102*b*	151	STEEL, angle and tee, not otherwise specified (*see* Serial No. 102*a*) and beam, channel, zed, trough and piling—			
		(*a*) fabricated—			
		(i) of British manufacture.	„	.....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher.
		(ii) not of British manufacture.	„	.....	„ „ *plus* Rs. 15 per ton.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		METALS, IRON AND STEEL—*contd.*			
		(*b*) not fabricated—			
		(i) of British manufacture.	ton.	.....	Rs. 19.
		(ii) not of British manufacture.	,,	.....	Rs. 30.
102*c*	62	STEEL, bar and rod, the following kinds—	.....	*Ad valorem.*	12½ per cent.
		(*a*) shapes specially designed for the reinforcement of concrete, if the smallest dimension is under ½ inch;			
		(*b*) all shapes and sizes, if—			
		(i) of alloy, crucible, shear, blister or tub steel, or			
		(ii) galvanized or coated with other metals, or			
		(iii) planished or polished, including bright steel shafting;			
		(*c*) other qualities, if of any of the following shapes and sizes—			
		(i) rounds not over $\frac{7}{16}$ inch diameter,			
		(ii) squares not over $\frac{7}{16}$ inch side,			
		(iii) flats, if under 1 inch wide and not over ½ inch thick,			
		(iv) flats not under 8 inches wide and not over ½ inch thick,			
		(v) ovals, if the dimension of the major axis is not less than twice that of the minor axis,			
		(vi) all other shapes, any size.			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		METALS, IRON AND STEEL—*contd.*			
		Tariff values—			
		Bar and rod—			
		Galvanized or coated with other metals, all shapes and sizes.	ton	205 0 5	12½ per cent.
		Planished or polished, including bright steel shafting, all shapes and sizes.	„	215 0 0	12½ „
102*d*	152	STEEL, bar and rod, not otherwise specified (*see* Serial No. 102*c*)—			
		(i) of British manufacture.	„	.....	Rs. 26.
		(ii) not of British manufacture.	„	.....	Rs. 37.
102*e*	62	STEEL (other than bars), alloys, crucible, shear, blister and tub.	.....	*Ad valorem.*	12½ per cent.
102*f*	62	STEEL (other than bars), made for springs and cutting tools by any process.	.....	„	12½ „
102*g*	62	STEEL, ingots, blooms and billets, and slabs of a thickness of 1½ inches or more.	.....	„	12½ „
102*h*	153	STEEL STRUCTURES, fabricated in partially or wholly, not otherwise specified, if made mainly or wholly of steel bars, sections, plates or sheets, for the construction of buildings, bridges, tanks, well curbs, trestles, towers and similar structures or for parts thereof, but not including builders' hardware (*see* Serial No. 84) or any of the articles			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule	Names of Articles.	Per	Tariff Values.	Duty.
				Rs. a. p.	
		III.—Articles wholly or mainly manufactured—*contd.*			
		METALS, IRON AND STEEL—*contd.*			
		specified in Serial Nos. 76, 96, 99 or 159—			
		(i) of British manufacture.	ton.	.....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher.
		(ii) not of British manufacture.	,,	.....	Rs. 21 or 17 per cent. *ad valorem*, which ever is higher *plus* Rs. 15 per ton.
602i	154	STEEL, tinplates and tinned sheets including tin taggers and cuttings of such plates, sheets or taggers.	,,	.....	Rs. 48.
103*a*	61	IRON or Steel anchors and cables.	.....	*Ad valorem.*	12½ per cent.
103*b*	145	IRON or Steel bolts and nuts, including hook-bolts and nuts for roofing.	cwt.	.....	Rs. 2 4 0
103*c*	61	IRON or Steel expanded metal.	.....	*Ad valorem*	12½ per cent.
103*d*	61	IRON or Steel hoops and strips.	.....	,,	12½ ,,
103*e*	145A	IRON or Steel rivets ...	cwt.	.....	Rs. 2 0 0
103*f*	61	IRON or Steel nails, and washers, all sorts. *Tariff values.*	.....	*Ad valorem.*	12½ per cent.
		Nails, rivets and washers—			
		Nails, wire, including French.	cwt.	8 0 0	12½ ,,
		Nails, rose, deck and flat-headed.	,,	16 8 0	12½ ,,
		Nails, bullock and horse-shoe.	,,	38 8 0	12½ ,,
		Panel pins, 16 gauge and smaller.	,,	12 0 0	12½ ,,
		Washers, black, structural.	,,	10 0 0	12½ ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* METALS, IRON AND STEEL—*contd.*		Rs. a. p.	
103*g*	146	IRON or Steel pipes and tubes and fittings therefor, if rivetted or otherwise built up of plates or sheets—			
		(*a*) galvanized * ..	ton.	.....	Rs. 33 or 17 per cent. *ad valorem* whichever is higher.
		(*b*) not galvanized—			
		(i) not under ⅛ inch thick—			
		of British manufacture.	,,	.....	Rs. 21 or 17 per cent. *ad valorem* whichever is higher.
		not of British manufacture.	,,	.....	Rs. 21 or 17 per cent. *ad valorem* whichever is higher *plus* Rs. 15 per ton.
		(ii) under ⅛ inch thick—			
		of British manufacture.		.....	Rs. 39 or 17 per cent. *ad valorem* whichever is higher.
		not of British manufacture.	,,	.....	Rs. 39 or 17 per cent. *ad valorem* whichever is higher *plus* Rs. 26 per ton.
103*h*	61	IRON or Steel pipes and tubes; also fittings therefor, that is to say, bends, boots, elbows, tees, sockets, flanges, plugs, valves, cocks and the like, excluding pipes, tubes and fittings therefor otherwise specified (*see* Serial No. 103*g*).	.....	*Ad valorem.*	12½ per cent.

* Under Government of India, Commerce Department Notification No. 260-T. (127), dated the 30th December 1930, as amended by Notification No. 260-T. (127), dated the 21st March 1931, galvanized iron or steel pipes and tubes and fittings therefor, if riveted or otherwise built up of plates or sheets, are liable to duty at Rs. 73 per ton or 17 per cent. *ad valorem*, whichever is higher.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		METALS, IRON AND STEEL—*contd.*			
103*h*	147	IRON or Steel plates or sheets (including cuttings, discs and circles) not under ⅛ inch thick and not of cast iron—			
		(*a*) fabricated, all qualities—			
		(i) of British manufacture.	ton.	....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher.
		(ii) not of British manufacture.	„	.....	Rs 21 or 17 per cent. *ad valorem* whichever is higher *plus* Rs. 15 per ton.
		(*b*) not fabricated, chequered and ship, tank, bridge and common qualities—			
		(i) of British manufacture.	„	.....	Rs. 20.
		(ii) not of British manufacture.	„	.....	Rs 36.
103*j*	61	IRON or Steel plates and sheets (including cuttings, discs and circles) not under ⅛ inch thick, not otherwise specified (*see* Serial Nos. 102*h*, 102*i*, 103*g*, and 103*i*), whether fabricated or not.	..	*Ad valorem.*	12½ per cent.
		Tariff values.—			
		Plates and sheets (including cuttings, discs and circles) not under ⅛ inch thick—			
		Boiler fire-box and special qualities, not fabricated.	ton.	240 0 0	12½ „
		Galvanized, plain, not fabricated.	„	260 0 0	12½ „

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		METALS, IRON AND STEEL—*contd.*			
103*k*	61	IRON or Steel sheets (including cuttings, discs and circles) under ¼ inch thick, whether fabricated or not, if coated with metals other than tin or zinc.	.....	*Ad valorem.*	12½ per cent
103*l*	148	IRON or Steel sheets (including cuttings, discs and circles) under ¼ inch thick—.			
		(*a*) fabricated—			
		(i) galvanized * ...	ton.	.....	Rs. 33 or 17 per cent. *ad valorem* which ever is higher.
		(ii) all other sorts not otherwise specified (*see* Serial No. 103*k*)—			
		of British manufacture.	,,	... .	Rs. 39 or 17 per cent. *ad valorem* whichever is higher.
		not of British manufacture.	,,	.....	Rs. 39 or 17 per cent. *ad valorem* whichever is higher *plus* Rs. 26 per ton.
		(*b*) not fabricated—			
		(i) galvanized * ...	,,	.....	Rs. 30.
		(ii) all other sorts not otherwise specified (*see* Serial Nos. 102*i* and 103*k*)—			
		of British manufacture.	,,	.....	Rs. 35.
		not of British manufacture.	,,	.. ...	Rs. 59.
103*m*	150	IRON or Steel Railway Track material—			
		A. Rails (including tramway rails the heads of which are not grooved)—			
		(*a*) (i) 30 lbs. per yard and over.	,,	.....	Rs. 13.

* Under Government of India, Commerce Department Notification No. 260-T. (127), dated the 30th December 1930, as amended by Notification No. 260-T. (127), dated the 21st March 1931, galvanized iron or steel pipes and tubes and fittings therefor, if riveted or otherwise built up of plates or sheets, are liable to duty at Rs. 73 per ton or 17 per cent. *ad valorem*, whichever is higher.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		METALS, IRON AND STEEL—*contd.*			
		(ii) fish-plates therefor.	ton.	.....	Rs. 6 or 10 per cent. *ad valorem* whichever is higher.
		(*b*) under 30 lbs. per yard and fish-plates, therefor—			
		if of British manufacture.	,,	.....	Rs. 26.
		if not of British manufacture.	,,	.....	Rs. 37.
		B. Switches and crossings and the like materials not made of alloy steel, including switches and crossings and the like materials for tramway rails the heads of which are not grooved—			
		(i) for rails 30 lbs per yard and over.	,,	.....	Rs. 14 or 17 per cent. *ad valorem* whichever is higher.
		(ii) for rails under 30 lbs. per yard—			
		of British manufacture.	,,	.....	Rs. 29 or 17 per cent. *ad valorem* whichever is higher.
		not of British manufacture.	,,	.....	Rs. 29 or 17 per cent. *ad valorem* whichever is higher *plus* Rs. 12 per ton.
		C. Sleepers, other than cast iron.	,,	.....	Rs. 10 or 10 per cent. *ad valorem* whichever is higher.
		D Spikes (other than dog-spikes) and tie-bars—			
		of British manufacture.	,,	.....	Rs. 26.
		not of British manufacture.	,,	.....	Rs. 37.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a p.	
		METALS, IRON AND STEEL—*contd.*			
		E. Dog-spikes	cwt.	.....	Rs. 2-4-0.
		F. Gibs, cotters, keys, distance pieces and other fastenings for use with iron or steel sleepers.	,,	.....	Rs. 2-0-0.
103*n*	61	IRON or Steel Railway track material not otherwise specified (*see* Serial Nos. 103*m* and 117) including bearing plates, cast iron sleepers and fastenings therefor, other than tie-bars and lever-boxes.	.....	*Ad valorem.*	12½ per cent.
*	..				
103*p*	61	IRON or Steel Tramway track material not otherwise specified (*see* Serial No. 103*m*) including rails, fish-plates, tie-bars, switches, crossings and the like materials of shapes and sizes specially adapted for tramway tracks.	.....	,,	12½ ,,
103*q*	61	IRON or Steel wire, including fencing-wire and wire-rope, but excluding wire-netting.	.....	,,	12½ ,,
*					
103*s*	61	IRON or Steel (other than bar or rod) specially designed for the reinforcement of concrete.	.....	,,	12½ ,,
103*t*	149A	IRON or Steel, the original material (but not including machinery) of any ship or other vessel intended for inland or harbour navigation, which has been assembled abroad, taken to pieces and shipped for reassembly in India.	ton.	.....	Rs. 23 or 10 per cent. *ad valorem*, whichever is higher.

* There are no entries bearing Serial Nos. 103*o* and 103*r*.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III—Articles wholly or mainly manufactured—*contd.* METALS, IRON AND STEEL—*concld.*		Rs. a. p.	
		Provided that articles dutiable under this item shall not be deemed to be dutiable under any other item.			
104	97	All sorts of Iron and Steel and manufactures thereof, not otherwise specified	.....	*Ad valorem.*	20 per cent.
		Tariff values.—			
		IRON AND STEEL CANS OR DRUMS—			
		When Imported containing kerosene and motor spirit namely:—			
		Cans, tinned, of four gallons capacity.	can.	0 8 0	20 „
		Cans or drums, not tinned, of two gallons capacity—			
		(*a*) with faucet caps.	can or drum	1 8 0	20 „
		(*b*) ordinary ...	„	0 6 0	20 „
		Drums of four gallons capacity—			
		(*a*) with faucet caps.	drum	2 3 0	20 „
		(*b*) ordinary ...	„	1 8 0	20 „
		METALS, OTHER THAN IRON AND STEEL.			
105	19	CURRENT COIN of the Government of India.	.....	.....	Free.
106	20	GOLD BULLION and coin and gold sheets and plates which have undergone no process of manufacture subsequent to rolling.	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* METALS, OTHER THAN IRON AND STEEL—*contd.*		Rs. a. p.	
107	131	GOLD PLATE, gold leaf and GOLD MANUFACTURES, all sorts not otherwise specified.	.....	*Ad valorem*	40 per cent.
107A	43 BB	SILVER BULLION AND COIN not otherwise specified and silver sheets and plates which have undergone no process of manufacture subsequent to rolling.	Ounce.	.....	Six annas.
108	132	SILVER PLATE, AND SILVER MANUFACTURES, all sorts not otherwise specified.	.....	*Ad valorem*	40 per cent.
108A	154A	SILVER THREAD AND WIRE (including so-called gold thread and wire mainly made of silver) and silver leaf; including also imitation gold and silver thread and wire, lametta and metallic spangles and articles of a like nature, of whatever metal made.	.....	,,	30 ,,
109	39A	TIN, block	ton.	.....	Rs. 250.
110	20A	ZINC, unwrought, including cakes, ingots, tiles (other than boiler tiles), hard or soft slabs and plates, dust, dross and ashes; and broken zinc	.....	.....	Free.
111	98	ALL SORTS OF METALS OTHER THAN IRON AND STEEL, and manufactures thereof, not otherwise specified.*	.....	*Ad valorem.*	20 per cent.
		Tariff values—			
		Aluminium circles ...	lb.	0 10 0	20 ,,
		,, sheets, plain	,,	0 9 6	20 ,,
		Brass, patent or yellow metal sheets and sheathing, weighing 1 lb. or above per square foot, and braziers and plates.	cwt.	46 0 0	20 ,,

Under Government of India, Finance Department (Central Revenues) Notification No. 28, dated the 9th August 1930, radium is exempt from payment of import duty.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		METALS, OTHER THAN IRON AND STEEL—*concld.*			
		Tariff Values—contd.			
		Brass, patent or yellow metal (including gunmetal) ingots.	cwt.	34 0 0	20 per cent.
		„ patent or yellow metal, (including gunmetal), old.	„	27 0 0	20 „
		Copper, braziers, sheets, plates and sheathing.	„	52 0 0	20 „
		Copper, old	„	36 0 0	20 „
		Copper pigs, tiles, ingots, cakes, bricks and slabs.	„	50 0 0	20 „
		Copper, foil or dankpana, plain, white, 10 to 11 in. × 4 to 5 in.	hundred leaves.	1 7 0	20 „
		Copper, foil or dankpana, plain, coloured, 10 to 11 in. × 4 to 5 in.	„	1 7 0	20 „
		Lead, pig	cwt,	17 8 0	20 „
		Quicksilver	lb.	4 0 0	20 „
		PAPER, PASTEBOARD, AND STATIONERY.			
112	99	PAPER AND ARTICLES MADE OF PAPER AND PAPIER MACHE, PASTEBOARD, MILLBOARD, AND CARDBOARD, all sorts, and STATIONERY, including drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also wastepaper and old newspapers for packing, but excluding trade catalogues and advertising circulars	.....	*Ad valorem*	20 „

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		PAPER, PASTEBOARD AND STATIONERY —*contd.*			
		imported by packet, book, or parcel post and postage stamps whether used or unused and paper money and paper and stationery otherwise specified.			
		Tariff values—			
		Old newspapers in bales and bags.	cwt.	4 9 0	20 per cent.
		Printing paper (excluding chrome, marble, flint, poster and stereo) in which the mechanical wood pulp amounts to not less than 65 per cent. of the fibre content, glazed or unglazed, white or grey.	lb.	0 1 10	20 „
		Packing and wrapping paper—			
		Machine-glazed pressings.	„	0 2 0	20 „
		Manilla, machine glazed or unglazed, and sulphite envelope.	„	0 2 3	20 „
		Kraft and imitation kraft.	„	0 2 3	20 „
		Strawboards	cwt.	6 0 0	20 „
113	155	Printing paper (excluding chrome, marble, flint, poster and stereo), all sorts which contain no mechanical wood pulp or in which the mechanical wood pulp amounts to less than 65 per cent. of the fibre content.	lb.	.....	One anna.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* PAPER, PASTEBOARD AND STATIONERY —*concld.*		Rs. a. p.	
114	156	Writing Paper—			
		(*a*) Ruled or printed forms (including letter paper with printed headings) and account and manuscript books and the binding thereof.	lb.	.....	One anna or 15 per cent. *ad-valorem* whichever is higher.
		(*b*) All other sorts ...	,,	.....	One anna.
115	21	TRADE CATALOGUES AND ADVERTISING CIRCULARS imported by packet, book, or parcel post.	.....	.....	Free.
116	21A	POSTAGE STAMPS, whether used or unused.	.....	.....	Free.
116a	21B	Paper money	.....	.....	Free.
		RAILWAY PLANT AND ROLLING STOCK.			
147	63	RAILWAY materials for permanent-way and rolling-stock, namely, Sleepers other than iron and steel, and fastenings therefor; bearing plates, fish-bolts and nuts, chairs, interlocking apparatus, brake-gear, shunting skids, couplings and springs, signals, turn-tables, weigh-bridges, carriages, wagons, traversers, rail removers, scoofers, trollies, trucks, switches, crossings, and the like materials made of alloy steel; also cranes, water cranes and water tanks,	.....	*Ad valorem*	12½ per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. of the item in the Schedule	Names of Articles.	Per.	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		RAILWAY PLANT AND ROLLING STOCK.—*contd.*			
		when imported by or under the orders of a railway administration:			
		Provided that for the purpose of this entry "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a State in India and also such tramways as the Governor-General in Council may, by notification in the *Gazette of India*, specifically include therein.			
		Provided also that articles of machinery as defined in Serial No. 96 or No. 99 shall not be deemed to be included hereunder.			
118	63A	COMPONENT PARTS OF RAILWAY MATERIALS, as defined in serial No 117, namely, such parts only as are essential for the working of railways and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose:	.....	*Ad valorem*	12½ per cen.
		Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		RAILWAY PLANT AND ROLLING STOCK—*concld.*			
		railway material to which they belong, if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.			
		YARNS AND TEXTILE FABRICS.			
119	43C	Artificial silk yarn and thread.	.....	*Ad valorem*	10 per cent.
120	156A	COTTON PIECE-GOODS (other than fents of not more than nine yards in length)—			
		(*a*) plain grey, that is, not bleached or dyed in the piece, if imported in pieces which either are without woven headings or contain any length of more than nine yards which is not divided by transverse woven headings—			
		(i) of British manufacture.	.....	,,	20 per cent. or 3½ annas per pound, whichever is higher.
		(ii) not of British manufacture.	.....	,,	25 per cent. or 3½ annas per pound, whichever is higher.
		(*b*) others—			
		(i) of British manufacture.	.....	,,	20 per cent.
		(ii) not of British manufacture.	.....	,,	25 per cent.
121	44	COTTON TWIST AND YARN and COTTON SEWING OR DARNING THREAD.	.....	,,	5 per cent. or 1¼ annas per lb. whichever is higher.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* YARNS AND TEXTILE FABRICS—*contd.*		Rs. a.	
122	22	SECOND-HAND OR USED GUNNY BAGS OR CLOTH made of jute.	... ...	.....	Free.
122*a*	45B	Yarn (excluding cotton yarn) such as is ordinarily used for the manufacture of belting for machinery.	.....	*Ad valorem*	5 per cent.
123	100	YARNS AND TEXTILE FABRICS, that is to say:— Cotton thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified. Flax, twist and yarn, and manufactures of flax. Haberdashery and millinery, excluding articles made of silk and silk mixtures. Hemp manufactures. Hosiery, excluding articles made of silk. Jute, twist and yarn, and jute manufactures, excluding second-hand or used gunny bags or cloth. Silk yarn, noils and warps, and silk thread. Woollen yarn, knitting wool, and other manufactures of wool, including felt. All other sorts of yarns and textile fabrics, not otherwise specified.	.....	"	20 "

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the statutory schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		YARNS AND TEXTILE FABRICS—*contd.*			
124	100A	SILK goods used or required for medical purposes, namely:—silk ligatures; elastic silk hosiery, elbow pieces, thigh pieces, knee caps, leggings, socks, anklets, stockings, *suspensory* bandages, silk abdominal belts, silkweb, catheter tubes and oiled silk.	.....	*Ad valorem*	20 per cent.
125	45A	SILK mixtures, that is to say— (*a*) fabrics composed in part of some other textile than silk and in which any portion either of the warp or of the weft but not of both in silk; (*b*) fabrics not being silk on which silk is superimposed such as embroidered fabrics; (*c*) articles made from such fabrics and not otherwise specified (*see* Serial No. 124). *N.B.*—For tariff values under this item, *see* those marked with an asterisk (*) under Serial No. 126 below.	.....	"	27½ "
126	134	SILK piece-goods, and other manufactures of silk not otherwise specified (*see* Serial Nos. 124 and 125).	.....	"	40 "

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		YARNS AND TEXTILE FABRICS—*contd.*			
		Tariff values—			
		Silk piece-goods (white or coloured, plain or figured, all lengths and all widths) and other manufactures of silk from Japan and China (including Hongkong)—			
		Japan—			
		Paj, all kinds including Habutai, Thama, Junken and Nankin, and including striped, printed, woven so-called (*i.e.*, swivel weave-work or Khakho embroidered), embossed and pine-apples but excluding all kinds of Shioji or Shin Paj.	lb.	16 8	
		Satins, Taffetas, and Kohakus, all kinds, including striped, printed, woven, so-called (*i.e.*, swivel weave-work or Khakho embroidered), and embossed.	,,	18 0	
		Twill, all kinds ...	,,	16 12	
		Jarina (gold embroidered)	,,	19 8	
		Fugi and Boseki, all kinds.	,,	7 10	
		Fancies, printed and woven, so-called (*i.e.*, swivel	,,	22 8	

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per.	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		YARNS AND TEXTILE FABRICS—*concld.*			
		Japan—concld.			
		weave-work or Khakho embroidered), including Georgettes, crepes, ninons, gauzes, and all kinds of Shioji or Shin Paj.			
		Spun crepe, all kinds.	lb.	14 12	
		Silk embroideries and silk embroidered piece-goods, excluding Burmese scarves.	,,	33 0	
		Dhuties, handkerchiefs, hosiery, mufflers, shawls, and scarves, excluding shawls with artificial silk fringes and Burmese scarves.	,,	26 14	
		Dupettas and China Silk patkas.	,,	17 0	
		Burmese scarves—			
		(*a*) Paj or Habutai	,,	31 0	
		(*b*) Other kinds ..	,,	38 0	
		*Cotton and silk mixed satins, embroidered.	,,	14 0	
		*Cotton and silk mixed satins, other kinds.	,,	7 0	
		Cotton and silk mixed hosiery.	,,	28 0	
		*Cotton and silk mixed Fugi and Boseki, all kinds.	,,	5 4	
		Silk Fents	,,	6 8	

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		China (including Hongkong but excluding Canton)—			
		Honans, all kinds, and patkas.	lb.	7 8	
		Shantungs, and Tussores, all kinds, including patkas.	,,	6 4	
		Corded, all kinds, excepting white cords.	,,	3 12	
		White cords, all kinds.	,,	8 12	
		Crepe, gauze, and paj, all kinds.	,,	17 8	
		Satins and fancies, all kinds, including loongies and stripes, Taffetas and Pagris, all kinds.	,,	15 8	
		Fugi and Boseki, all kinds.	,,	8 0	
		N.B.—The tariff values marked with an asterisk (*) are also applicable to silk mixtures under Serial No. 125 above.			
		MISCELLANEOUS.			
127	53	AEROPLANES, aeroplane parts, aeroplane engines, aeroplane engine parts and rubber tyres and tubes used exclusively for aeroplanes.	.....	*Ad valorem.*	2½ per cent.
128	23	ART, the following works of :—(1) statuary and pictures intended to be put up for the public benefit in a public place and (2) memorials of a public character intended to be put up in a public place, including the materials used or to be used in their construction, whether worked or not.	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* MISCELLANEOUS—*contd.*		Rs. a. p.	
129	101	ART, works of, excluding those specified in Serial No. 128 and Serial No. 155.	.....	*Ad valorem.*	20 per cent.
129	134	BANGLES, BEADS AND FALSE PEARLS.	.....	,,	40 ,,
		Tariff values—			
		Celluloid bangles—			
		Celluloid, plain, flat, with border and without border and grooved but including double border.	doz. pairs.	1 0 0	40 ,,
		Celluloid (rubber) rings excluding coils.	,,	0 4 0	40 ,,
		Celluloid, zigzag, all colours.	,,	0 4 0	40 ,,
		Glass Bangles—			
		China—			
		Nimuchi and nasalal	100 pairs	2 0 0	40 ,,
		Bracelet, Jadi and fancy, all kinds.	,,	4 0 0	40 ,,
		Rajawarakh, all kinds	,,	6 0 0	40 ,,
		Japan—			
		Reshmi or lustre all Colours—			
		Fancy (including all kinds of Vakmel or zigzag).	doz. pairs	0 1 9	40 ,,
		All others	,,	0 1 0	40 ,,
		Hollow or tube, all colours.	,,	0 2 2	40 ,,
		Sonerikada (golbala)—			
		Containing gold in their composition.	,,	1 0 0	40 ,,
		All others	,,	0 2 6	40 ,,
130	24	BOOKS, printed, including covers for printed books, maps, charts and plans, proofs, music manuscripts, and illustrations specially made for binding in books.	.....	.....	Free.
131	102	BRUSHES AND BROOMS ...	.....	*Ad valorem.*	20 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* MISCELLANEOUS—*contd.*		Rs. a. p.	
132	103	BUILDING AND ENGINEERING MATERIALS, including asphalt, bricks, cement (excluding Portland cement other than white Portland cement), chalk and lime, clay, pipes of earthenware, tiles, firebricks not being component parts of any article included in Serial No. 96 or No. 117, and all other sorts of building and engineering materials not otherwise specified including bitumen and other insulating materials.	.....	*Ad valorem.*	20 per cent.
133	104	CANDLES	.....	,,	20 per cent.
134	8A	China clay	.....	... ..	Free.
135	105	CINEMATOGRAPH FILMS not exposed.	.....	*Ad valorem.*	20 per cent.
135A	134A	INEMATOGRAPH FILMS, Exposed. *Tariff values*— Exposed standard positive films, new or used.	..... foot.	*Ad valorem.* 0 4 6	30 ,, 30 ,,
136	106	CORDAGE AND ROPE AND TWINE OF VEGETABLE FIBRE, not otherwise specified. *Tariff value*— Coir yarn	..... cwt.	*Ad valorem.* 13 0 0	20 ,, 20 ,,
137	106 A	FIREWORKS specially prepared as danger or distress lights for the use of ships.	.....	*Ad valorem.*	20 ,,
138	135	FIREWORKS not otherwise specified (*see* Serial No. 137).	.....	,,	40 ,,
139	107	FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing, and other vessels.	.....	,,	20 ,,
140	136	IVORY, manufactured not otherwise specified.	.....	,,	40 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* MISCELLANEOUS—*contd.*		Rs. a. p.	
141	137	JEWELLERY AND JEWELS*	.....	*Ad valorem.*	40 per cent.
141A	21A	Light Ships	... ..	.....	Free.
142	157	MATCHES:—			Rs. a. p.
		(1) In boxes containing on the average not more than 100 matches.	gross of boxes.	.....	1 8 0
		(2) In boxes containing on the average more than 100 matches.	For every 25 matches or fraction thereof in each box, per gross of boxes.	.....	0 6 0
143	158	UNDIPPED SPLINTS such as are ordinarily used for match making.	lb.	.....	0 4 6
144	159	VENEERS such as are ordinarily used for making boxes, including boxes and parts of boxes made of such veneers.	,,	.....	0 6 0
145	108	MATS AND MATTING ...	.....	*Ad valorem.*	20 per cent.
146	109	OIL CAKES	.....	,,	20 ,,
147	110	OIL CLOTH AND FLOOR CLOTH.	.....	,,	20 ,,
148	111	PACKING—ENGINE AND BOILER—all sorts, excluding packing forming a component part of any article included in serial Nos. 96 and 117.	.....	,,	20 ,,
149	112	PERFUMERY, not otherwise specified.	.....	,,	20 ,,
		Tariff values.—			
		Gowla, husked and unhusked.	cwt.	70 0 0	20 ,,
		Kapurkachri (zedoary).	,,	22 0 0	20 ,,
		Patch leaves (patchouli).	,,	26 8 0	20 ,,
		Rose-flowers, dried ...	,,	24 0 0	20 ,,

* Under Government of India, Finance Department (Central Revenues) Notification No. 18, dated the 30th March 1929, articles of imitation jewellery (including buttons and other fasteners), which consist of, or include, base metal plated with gold or silver and in which the proportion of precious metal to total metallic contents is less than 1·5 per cent., are liable to duty at 20 per cent. *ad valorem.*

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		MISCELLANEOUS —*contd.*			
150	113	PITCH, TAR AND DAMMER *Tariff values.*—	.....	*Ad valorem.*	20 per cent.
		Coal pitch	cwt.	3 2 0	20 ,,
		Stockholm pitch ...	,,	15 8 0	20 ,,
		Stockholm tar ...	,,	14 0 0	20 ,,
		Dammer Batu ...	,,	8 0 0	20 ,,
151	114	POLISHES AND COMPOSITIONS.	.....	*Ad valorem.*	20 ,,
152	46C	PORTLAND CEMENT excluding white Portland cement.	ton.	.....	Rs. 11
153	46D	PRINTER'S INK	.....	*Ad valorem.*	5 per cent.
153a	46	PRINTING TYPE	lb.	...	One anna.
154	54	The following printing material, namely, leads, brass rules, wooden and metal quoins, shooting sticks and galleys and metal furniture.	.....	*Ad valorem*	2½ per cent.
155	138	PRINTS, ENGRAVINGS AND PICTURES, (including photographs and picture post cards), not otherwise specified.	.....	,,	40 ,,
156	55	RACKS for the withering of tea leaf.	.....	,,	2½ ,,
157	24B	ROPES, Cotton	.....	.....	Free.
158	115	RUBBER TYRES and other manufactures of rubber, not otherwise specified (*see* Serial No. 127.)	.....	*Ad valorem.*	20 per cent.
159	64	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats and barges, imported entire or in sections: Provided that articles of machinery as defined in serial No. 96 or No. 99 shall, when separately import-	.....	,,	12½ ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		MISCELLANEOUS —*contd.*			
		ed, not be deemed to be included hereunder.			
160	140	SMOKERS' REQUISITES, excluding tobacco (Serial Nos. 27 to 30) and matches (Serial No. 142).	.....	*Ad valorem.*	40 per cent.
161	116	SOAP ... ... *Tariff value*—	.....	,,	20 ,,
		Soft Soap ...	cwt.	15 0 0	20 ,,
162	24C	STARCH AND FARINA ...	.....	.....	Free.
162A	24D	Stones prepared as for road metalling.	.....	.....	,,
163	118	STONE AND MARBLE, and articles made of stone and marble but excluding stones prepared as for road metalling.	.....	*Ad valorem.*	20 per cent.
164	119	TOILET REQUISITES, not otherwise specified.	... ...	,,	20 ,,
165	141	TOYS, GAMES, PLAYING CARDS AND REQUISITES for games and sports, including bird shot, toy cannons, air guns and air pistols for the time being excluded, in any part of British India, from the operation of all the prohibitions and directions contained in the Indian Arms Act, 1878; and bows and arrows. *Tariff values*—	.....	,,	40 ,,
		Bird-shot	cwt.	33 0 0	40 ,,
166	120	ALL OTHER ARTICLES wholly or mainly manufactured, not otherwise specified.	.....	*Ad valorem.*	20 ,,

SCHEDULE II.—IMPORT TARIFF—*concld.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		IV.—Miscellaneous and Unclassified.		Rs. a. p.	
167	25	ANIMALS, living, all sorts.	.....	.....	Free.
167A	141A	BETELNUTS		*Ad valorem.*	30 per cent.
		Tariff values—			
		Betelnuts (husked)—			
		Raw, or boiled whole, from Goa	Cwt.	17 0 0	30 ,,
		Raw, or boiled whole, from Straits, Dutch East Indies and Siam	,,	15 0 0	30 ,,
		Raw, whole, from Ceylon	,,	17 0 0	30 ,,
		Raw, split (sun-dried) from Ceylon ...	,,	30 0 0	30 ,,
		Boiled, split or sliced	,,	24 0 0	30 ,,
168	121	CORAL	.....	*Ad valorem.*	20 ,,
169	57	FODDER, BRAN AND POLLARDS.	.....	,,	2½ ,,
169A	25A	Insignia and badges of official British and Foreign Orders.	.....	.....	Free.
169B	25B	Plants, living. All sorts.	.....	.....	,,
170	26	SPECIMENS, Models and Wall Diagrams illustrative of natural science, and medals and antique coins.	.....	.....	,,
171	123	UMBRELLAS, including parasols and sunshades, and fittings therefor.	.....	*Ad valorem.*	20 per cent.
		Tariff values—			
		Umbrella ribs other than nickelled, brassed, fluted or metal tipped—			
		Solid Flexus, all sizes—			
		From Japan ...	Dozen sets of 8.	1 5 0	20 ,,
		From other countries.	,,	2 3 0	20 ,,
		Solids, 23, 25 and 27 inches.	Dozen sets of 12.	2 1 0	20 ,,
		Solids, 16, 19 and 21 inches.	Dozen sets of 8.	1 0 0	20 ,,
172	123	ALL OTHER ARTICLES NOT OTHERWISE SPECIFIED, including articles imported by post.	.....	*Ad valorem.*	20 ,,

SCHEDULE III.—EXPORT TARIFF.

No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
	JUTE, OTHER THAN BIMLIPATAM JUTE.			
	RAW JUTE—		Rs. a. p.	Rs. a. p.
	(1) Cuttings	Bale of 400 lbs.	.....	1 4 0
	(2) All other descriptions.	,,	.....	4 8 0
2	JUTE MANUFACTURES, when not in actual use as coverings, receptacles or bindings, for other goods—			
	(1) Sacking (cloth, bags, twist, yarn, rope and twine). *	Ton of 2,240 lbs.	.....	20 0 0
	(2) Hessians and all other descriptions of jute manufactures not otherwise specified.†	,,	.....	32 0 0
3	HIDES AND SKINS.			
	RAW Hides and Skins §...	.....	*Ad valorem*,	5 per cent.
	Tariff values— If exported from Burma—			
	(1) ARSENICATED AND AIR-DRIED HIDES—			
	(*a*) Cows (including calf skins).	lb.	0 4 0	5 ,,
	(*b*) Buffaloes (including calf skins).	,,	0 3 3	5 ,,

* Under Government of India, Finance Department (Central Revenues) Notification No. 19, dated the 17th May 1930, bagging for raw cotton made from jute rove, weighing not less than 1¼ lb. per square yard and having a total of not more than 250 warp and weft threads per square yard, is liable to duty at Rs. 5-8-0 per ton.

† Under Government of India Notification No. 1428, dated 17th November 1923, Jute Rags such as are used for paper making, are exempt from payment of export duty provided that the Customs Collector is satisfied that they are useless for any purpose to which cloth or rope is ordinarily put.

§ Under Government of India, Finance Department (Central Revenues) Notification No. 35, dated the 25th September 1926, hide and skin cuttings and fleshings, such as are used for glue-making, are exempt from payment of export duty.

SCHEDULE III.—EXPORT TARIFF—*contd.*

No. in the Statutory Schedules	Names of Articles.	Per	Tariff Values.	Duty.
	HIDES AND SKINS —*contd.*			
	(2) DRY SALTED HIDES—		Rs. a. p.	
	(*a*) Cows (including calf skins).	lb.	0 3 6	5 per cent.
	(*b*) Buffaloes (including calf skins).	,,	0 2 9	5 ,,
	(3) WET SALTED HIDES—			
	(*a*) Cows (including calf skins).	,,	0 2 3	5 ,,
	(*b*) Buffaloes (including calf skins).	,,	0 2 0	5 ,,
	(4) GOAT AND KID SKINS.	Piece	1 0 0	5 ,,
	(5) SHEEP SKINS	,,	0 13 0	5 ,,
	If exported from any place in British India other than Burma—			
	(1) ARSENICATED AND AIR-DRIED HIDES—			
	(*a*) Cows (including calf skins)—			
	Framed ...	lb.	0 7 6	5 ,,
	Unframed ...	,,	0 4 9	5 ,,
	(*b*) Buffaloes (including calf skins)—			
	Framed ...	,,	0 5 3	5 ,,
	Unframed ...	,,	0 3 3	5 ,,
	(2) DRY SALTED HIDES—			
	(*a*) Cows (including calf skins).	lb.	0 4 9	5 ,,
	(*b*) Buffaloes (including calf skins).	,,	0 3 3	5 ,,

SCHEDULE III.—EXPORT TARIFF—*concld.*

No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
	HIDES AND SKINS —*concld.*		Rs a. p.	
	(3) WET SALTED HIDES—			
	(*a*) Cows (including calf skins).	lb.	0 3 3	5 per cent.
	(*b*) Buffaloes (including calf skins).	„	0 2 0	5 „
	(4) GOAT AND KID SKINS.	Piece	1 7 0	5 „
	(5) SHEEP SKINS	„	0 13 0	5 „
	RICE.			
4	RICE, husked or unhusked, including rice flour, but excluding rice bran and rice dust, which are free.	Indian maund of 82⅔ lbs. avoirdupois weight.	.....	Two annas and three pies.

THE DANGEROUS DRUGS ACT.

ACT NO. II OF 1930.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor General on the* 1*st March*, 1930.)

An Act to centralise and vest in the Governor General in Council the control over certain operations relating to dangerous drugs and to increase and render uniform throughout British India the penalties for offences relating to such operations.

WHEREAS India participated in the Second International Opium Conference, which was convoked in accordance with the resolution of the Assembly of the League of Nations dated the 27th day of September, 1923, met at Geneva on the 17th day of November, 1924, and on the 19th day of February, 1925, adopted the Convention relating to Dangerous Drugs (hereinafter referred to as the Geneva Convention);

AND WHEREAS India was a State signatory to the said Geneva Convention;

AND WHEREAS the Contracting Parties to the said Geneva Convention resolved to take further measures to suppress the contraband traffic in and abuse of Dangerous Drugs, especially those derived from opium, Indian hemp and coca leaf, such measures being more particularly set forth in the Articles of the said Geneva Convention;

AND WHEREAS for the effective carrying out of the said measures it is expedient that the control of certain operations relating to Dangerous Drugs should be centralised and vested in the Governor General in Council;

AND WHEREAS it is also expedient that the penalties for certain offences relating to Dangerous Drugs should be increased, and that all penalties relating to certain operations should be rendered uniform throughout British India;

It is hereby enacted as follows :—

CHAPTER I.

PRELIMINARY.

Short title, extent and commencement.

1. (1) This Act may be called the Dangerous Drugs Act, 1930.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

(3) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, appoint.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(*a*) " coca leaf " means—

(*i*) the leaf and young twigs of any coca plant, that is, of the *Erythroxylon coca* (*Lamk.*) and the *Erythroxylon novo-granatense* (*Hiern.*) and their varieties, and of any other species of this genus which the Governor General in Council may, by notification in the Gazette of India, declare to be coca plants for the purposes of this Act ; and

(*ii*) any mixture thereof, with or without neutral materials ;
but does not include any preparation containing not more than 0.1 per cent. of cocaine ;

(*b*) " coca derivative " means—

(*i*) crude cocaine, that is, any extract of coca leaf which can be used, directly or indirectly, for the manufacture of cocaine ;

(*ii*) ecgonine, that is, lævo-ecgonine having the chemical formula $C_9H_{15}NO_3H_2O$, and all the derivatives of lævo-ecgonine from which it can be recovered ;

(*iii*) cocaine, that is, methyl-benzoyl-lævo-ecgonine having the chemical formula $C_{17}H_2NO_4$, and its salts ; and

(*iv*) all preparations, official and non-official, containing more than 0.1 per cent. of cocaine ;

(*c*) " hemp " means—

(*i*) the leaves, small stalks and flowering or fruiting tops of the Indian hemp plant (*Cannabis sativa L.*), including all forms known as *bhang, siddhi,* or *ganja* ;

(*ii*) *charas,* that is, the resin obtained from the Indian hemp plant, which has not been submitted to any manipulations other than those necessary for packing and transport ; and

(*iii*) any mixture, with or without neutral material, of any of the above forms of hemp of any drink prepared therefrom ;

(*d*) " medicinal hemp " means any extract or tincture of hemp ;

(*e*) " opium " means—

(*i*) the capsules of the poppy (*Papaver somniferum L.*) ;

(*ii*) the spontaneously coagulated juice of such capsules which has not been submitted to any manipulations other than those necessary for packing and transport ; and

(*iii*) any mixture, with or without neutral materials, of any of the above forms or opium ;
but does not include any preparation containing not more than 0·2 per cent. of morphine ;

(*f*) " opium derivative " means—

(*i*) medicinal opium, that is, opium which has undergone the processes necessary to adapt it

for medicinal use in accordance with the requirements of the British Pharmacopœia, whether in powder form or granulated or otherwise or mixed with neutral materials;

(*ii*) prepared opium, that is, any product of opium obtained by any series of operations designed to transform opium into an extract suitable for smoking, and the dross or other residue remaining after opium is smoked;

(*iii*) morphine, that is, the principal alkaloid of opium having the chemical formula $C_{17}H_{19}NO_3$ and its salts;

(*iv*) diacetylmorphine, that is, the alkaloid, also known as diamorphine or heroin, having the chemical formula $C_{21}H_{23}NO_5$, and its salts; and

(*v*) all preparations, official and non-official, containing more than 0·2 per cent. of morphine, or containing any diacetylmorphine;

(*g*) " manufactured drug " includes—

(*i*) all coca derivatives, medicinal hemp and opium derivatives; and

(*ii*) any other narcotic substance which the Governor General in Council may, by notification in the Gazette of India made in pursuance of a recommendation under Article 10 of the Geneva Convention, declare to be a manufactured drug;

but does not include any preparation which the Governor General in Council may, by notification in the Gazette of India made in pursuance of a finding under Article 8 of the Geneva Convention, declare not to be a manufactured drug;

(*h*) " dangerous drug " includes coca leaf, hemp and opium, and all manufactured drugs;

(*i*) " to import into British India " means, subject to the provisions of clause (*j*), to bring into British India by land, sea or air ;

(*j*) " to import inter-provincially " means to bring into one province from another, and includes—

(*i*) the bringing of a dangerous drug into a province from any territory of a Prince or Chief in India which is adjacent to or enclosed by the territories of such province, which the Governor General in Council may, by notification in the Gazette of India, declare to be inter-provincial import ; and

(*ii*) bringing into one province from another, in the course of a continuous journey, by sea or through the territory of a Prince or Chief in India ;

(*k*) " to export from British India " means, subject to the provisions of clause (*l*), to take out of British India by land, sea or air ;

(*l*) " to export inter-provincially " means to take out of one province into another, and includes—

(*i*) the taking of a dangerous drug out of a province into any territory of a Prince or Chief in India which is adjacent to or enclosed by the territories of such province, which the Governor General in Council may, by notification in the Gazette of India, declare to be inter-provincial export ; and

(*ii*) taking out of one province into another, in the course of a continuous journey, by sea or through the territories of a Prince or Chief in India :

(*m*) " to transport " means to take from one place to another in the same province ; and

(*n*) " territory of a Prince or Chief in India " includes any territory in which the Governor General in Council exercises powers or jurisdiction by virtue of the Indian (Foreign Jurisdiction) Order in Council, 1902.

3. The Governor General in Council may make rules prescribing the method by which percentages in the case of liquid preparations shall be calculated for the purposes of clauses (*a*), (*b*), (*c*) and (*f*) of section 2:

Calculation of percentages in liquid preparations.

Provided that, unless and until such rules are made such percentages shall be calculated on the basis that a preparation containing one per cent. of a substance means a preparation in which one gramme of the substance, if a solid, or one millilitre of the substance, if a liquid, is contained in every one hundred millilitres of the preparation, and so in proportion for any greater or less percentage.

CHAPTER II.

PROHIBITION AND CONTROL.

4. No one shall—

Prohibition of certain operations.

(*a*) cultivate any coca plant, or gather any portion of a coca plant,

(*b*) manufacture or possess prepared opium, unless it is prepared from opium lawfully possessed for the consumption of the person so possessing it, or

(*c*) import into British India, export from British India, tranship or sell prepared opium:

Provided that this section shall not apply to the cultivation of any coca plant or to the gathering of any portion thereof on behalf of Government.

5. (1) No one shall—

(*a*) cultivate the poppy (*Papaver somniferum L.*), or

Control of Governor General in Council over production and supply of opium.

(*b*) manufacture opium,

save in accordance with rules made under sub-section (2) and with the conditions of any licence for that purpose which he may be required to obtain under those rules.

(2) The Governor General in Council may make rules permitting and regulating the cultivation of the poppy (*Papaver somniferum L.*) and the manufacture of opium, and such rules may prescribe the form and conditions of licenses for such cultivation and manufacture, the authorities by which such licences may be granted, the fees that may be charged therefor, and any other matter requisite to render effective the control of the Governor General in Council over such cultivation and manufacture.

(3) The Governor General in Council may also make rules permitting and regulating the sale of opium from Government factories for export or to Local Governments or to manufacturing chemists.

Control of Governor General in Council over manufacture of manufactured drugs.

6. (1) No one shall manufacture any manufactured drugs other than prepared opium, save in accordance with rules made under sub-section (2) and with the conditions of any licence for that purpose which he may be required to obtain under those rules.

(2) The Governor General in Council may make rules permitting and regulating the manufacture of manufactured drugs, other than prepared opium, and such rules may prescribe the form and conditions of licences for such manufacture, the authorities by which such licences may be granted and the fees that may be charged therefor, and any other matter requisite to render effective the control of the Governor General in Council over such manufacture.

(3) Nothing in this section shall apply to the manufacture of medicinal opium or of preparations containing morphine, diacetylmorphine or cocaine from materials which the maker is lawfully entitled to possess.

Control of Governor General in Council over operations at land and sea frontiers.

7. (1) No one shall—

(*a*) import into British India,

(*b*) export from British India, or

(*c*) tranship,

any dangerous drug, other than prepared opium, save in accordance with rules made under sub-section (2) and with the conditions of any licence for that purpose which he may be required to obtain under those rules.

(2) The Governor General in Council may make rules permitting and regulating the import into and export from British India and the transhipment of dangerous drugs, other than prepared opium, and such rules may prescribe the ports or places at which any kind of dangerous drug may be imported, exported or transhipped, the form and conditions of licences for such import, or transhipment, the authorities by which such licences may be granted, the fees that may be charged therefor, and any other matter requisite to render effective the control of the Governor General in Council over such import, export and transhipment.

Control of Local Government over internal traffic in manufactured drugs and cocoa leaf.

8. (1) No one shall—

(*a*) import or export inter-provincially, transport, possess or sell any manufactured drug, other than prepared opium, or coca leaf, or

(*b*) manufacture medicinal opium or any preparation containing morphine, diacetylmorphine or cocaine

save in accordance with rules made under sub-section (2) and with the conditions of any licence for that purpose which he may be required to obtain under those rules.

(2) The Local Government may, subject to the control of the Governor General in Council, make rules permitting and regulating—

(*a*) the inter-provincial import and export into and from the territories under its administration, the transport, possession and sale of manufactured drugs, other than prepared opium, and of coca leaf; and

(*b*) the manufacture of medicinal opium or of any preparation containing morphine, diacetylmorphine or cocaine from materials which the maker is lawfully entitled to possess.

Such rules may prescribe the form and conditions of licences for such import, transport, possession, sale and manufacture, the authorities by which such licences may be granted and the fees that may be charged therefor, and any other matters requisite to render effective the control of the Local Government over such import, export, transport, possession, sale and manufacture.

(3). Save in so far as may be expressly provided in rules made under sub-section (2), nothing in this section shall apply to manufactured drugs which are the property and in the possession of Government:

Provided that such drugs shall not be sold or otherwise delivered to any person who, under the rules made by the Local Government under this section, is not entitled to their possession.

Control of Local Government over external dealings in dangerous drugs.

9. No one shall engage in or control any trade whereby a dangerous drug is obtained outside British India and supplied to any person outside British India, save in accordance with the conditions of a licence granted by and at the discretion of the Local Government.

CHAPTER III.

Offences and Penalties.

Punishment for contravention of section 4.

10. Whoever—

(*a*) cultivates any coca plant or gathers any portion of a coca plant,

(*b*) manufactures or possesses prepared opium otherwise than as permitted under section 4, or

(*c*) imports into British India, exports from British India, tranships or sells prepared opium,

shall be punished with imprisonment which may extend to two years, or with fine, or with both:

Provided that this section shall not apply to the cultivation of any coca plant or to the gathering of any portion thereof on behalf of Government.

Punishment for contravention of section 5.

11. Whoever, in contravention of section 5, or any rule made under that section, or of any condition of a licence granted thereunder,

(*a*) cultivates the poppy, or

(*b*) manufactures opium,

shall be punished with imprisonment which may extend to two years, or with fine, or with both.

Punishment for contravention of section 6.

12. Whoever, in contravention of section 6, or any rule made under that section or any condition of a licence granted thereunder, manufactures any manufactured drug, shall be punished with imprisonment which may extend to two years, or with fine, or with both.

Punishment for contravention of section 7.

13. Whoever, in contravention of section 7, or any rule made under that section, or any condition of a licence granted thereunder,

(*a*) imports into British India,

(*b*) exports from British India, or

(*c*) transhipps

any dangerous drug, shall be punished with imprisonment which may extend to two years or with fine, or with both.

Punishment for contravention of section 8.

14. Whoever, in contravention of section 8, or any rule made under that section, or any condition of a licence issued thereunder,

(*a*) imports or exports inter-provincially, transports, possesses or sells any manufactured drug or coca leaf, or

(*b*) manufactures medicinal opium or any preparations containing morphine, diacetylmorphine or cocaine,

shall be punished with imprisonment which may extend to two years, or with fine, or with both.

Punishment for allowing premises to be used for the commission of an offence.

15. Whoever, being the owner or occupier or having the use of any house, room, enclosure, space, vessel, vehicle, or place, knowingly permits it to be used for the commission by any other person of an offence punishable under section 10, section 12, section 13, or section 14, shall be punished with imprisonment which may extend to two years, or with fine, or with both.

Enhanced punishment for certain offences after previous conviction.

16. Whoever, having been convicted of an offence punishable under section 10, section 12, section 13, or section 14, is guilty of any offence punishable under any of those sections, shall be subject for every such subsequent offence to imprisonment which may extend to four years, or to fine, or to both.

Enhanced punishment for offence under section 15 after previous conviction.

17. Whoever, having been convicted of an offence punishable under section 15, is again guilty of an offence punishable under that section, shall be subject for every such subsequent offence to imprisonment which may extend to four years, or to fine, or to both.

Security for abstaining from commission of certain offences.

18. (1) Whenever any person is convicted of an offence punishable under section 10, section 12, section 13, or section 14, and the Court convicting him is of opinion that it is necessary to require such person to execute a bond for abstaining from the commission of offences punishable under those sections, the Court may, at the time of passing sentence on such person, order him to execute a bond for a sum proportionate to his means, with or without sureties, for abstaining from the commission of such offences during such period, not exceeding three years, as it thinks fit to fix.

(2) The bond shall be in the form contained in Schedule I, and the provisions of the Code of Criminal Procedure, 1898, shall, in so far as they are applicable, apply to all matters connected with such bond as if it were a bond to keep the peace ordered to be executed under section 106 of that Code.

(3) If the conviction is set aside on appeal or otherwise, the bond so executed shall become void.

(4) An order under this section may also be made by an Appellate Court, or by the High Court when exercising its powers of revision.

Penalty for contravention of section 9.

19. Whoever engages in or controls any trade whereby a dangerous drug is obtained outside British India and supplied to any person outside British India, otherwise than in accordance with the conditions of a licence granted under section 9, shall be punished with fine which may extend to one thousand rupees.

Attempts.

20. Whoever attempts to commit an offence punishable under this Chapter, or to cause such an offence to be committed and in such attempt does any act towards the commission of the offence, shall be punished with the punishment provided for the offence.

Abetment.

21. (1) Whoever abets an offence punishable under this Chapter shall, whether such offence be or be not committed in consequence of such abetment, and notwithstanding anything contained in section 116 of the Penal Code, be punished with the punishment provided for the offence.

(2) A person abets an offence within the meaning of this section who, in British India, abets the commission of any act in a place without and beyond British India which—

(*a*) would constitute an offence if committed within British India ; or

(*b*) under the law of such place, is an offence relating to dangerous drugs having all the legal conditions required to constitute it such an offence the same as or analogous to the legal conditions required to constitute it an offence punishable under this Chapter, if committed within British India.

CHAPTER IV.

PROCEDURE.

Power to issue warrants.

22. (1) The Collector, or other officer authorised by the Local Government in this behalf, or a Presidency Magistrate or a Magistrate of the first class, or a Magistrate of the second class specially empowered by the Local Government in this behalf, may issue a warrant for the arrest of any person whom he has reason to believe to have committed an offence punishable under Chapter III, or for the search, whether by day or by night, of any building, vessel or place in which he has reason to believe any dangerous drug in respect of which an offence punishable under Chapter III has been committed is kept or concealed.

(2) The officer to whom a search warrant under sub-section (1) is addressed shall have all the powers of an officer acting under Section 23.

Power of entry, search, seizure and arrest, without warrant.

23. (1) Any officer of the department of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, authorised in this behalf by the Local Government, who has reason to believe, from personal knowledge or from information given by any person and taken down in writing, that any dangerous drug in respect of which an offence punishable under Chapter III has been committed is kept or concealed in any building, vessel or enclosed place, may, between sunrise and sunset—

(*a*) enter into any such building, vessel or place ;

(*b*) in case of resistance break open any door and remove any other obstacle to such entry ;

(*c*) seize such drug and all materials used in the manufacture thereof and any other article which he has reason to believe to be liable to confiscation under section 33 and any document or other article which he has reason to believe may furnish evidence of the commission of an offence punishable under Chapter III relating to such drug ; and

(*d*) detain and search, and, if he think proper, arrest any person whom he has reason to believe to have committed an offence punishable under Chapter III relating to such drug :

Provided that if such officer has reason to believe that a search warrant cannot be obtained without affording opportunity for the concealment of evidence or facility for the escape of an offender, he may enter and search such building, vessel or enclosed place at any time between sunset and sunrise, after recording the grounds of his belief.

(2) Where an officer takes down any information in writing under sub-section (1), or records grounds for his belief under the proviso thereto, he shall forthwith send a copy thereof to his immediate official superior.

Power of seizure and arrest in public places.

24. Any officer of any of the departments mentioned in section 23 may—

(*a*) seize, in any public place or in transit, any dangerous drug in respect of which he has reason to believe an offence punishable under Chapter III has been committed, and, along with such drug, any other article liable to confiscation under section 33, and any document or other article which he has reason to believe may furnish evidence of the commission of an offence punishable under Chapter III relating to such drug ;

(*b*) detain and search any person whom he has reason to believe to have committed an offence punishable under Chapter III, and, if such person has any dangerous drug in his possession and such possession appears to him to be unlawful, arrest him and any other persons in his company.

Mode of making searches and arrests.

25. The provisions of the Code of Criminal Procedure, 1898, shall apply, in so far as they are not inconsistent with the provisions of sections 22, 23 and 24, to all warrants issued and arrests and searches made under those sections.

Obligations on officers to assist each other.

26. All officers of the several departments mentioned in section 23 shall, upon notice given or request made, be legally bound to assist each other in carrying out the provisions of this Act.

Report of arrests and seizures.

27. Whenever any person makes any arrest or seizure under this Act, he shall, within forty-eight hours next after such arrest or seizure, make a full report of all the particulars of such arrest or seizure to his immediate official superior.

Punishment for vexatious entry, search, seizure or arrest.

28. Any person empowered under section 23 or section 24 who—

(*a*) without reasonable grounds of suspicion, enters or searches, or causes to be entered or searched, any building, vessel or place ;

(*b*) vexatiously and unnecessarily seizes the property of any person on the pretence of seizing or searching for any dangerous drug or other article liable to be confiscated under section 33, or of seizing any document or other article liable to seizure under section 23 or section 24 ; or

(*c*) vexatiously and unnecessarily detains, searches or arrests any person

shall be punished with fine which may extend to five hundred rupees.

Disposal of persons arrested and of articles seized.

29. (1) Every person arrested and article seized under a warrant issued under section 22 shall be forwarded without delay to the authority by whom the warrant was issued ; and every person arrested and article seized under section 23 or section 24 shall be forwarded without delay to the officer in charge of the nearest police station or to the nearest officer of the Excise Department empowered under section 30.

(2) The authority or officer to whom any person or article is forwarded under this section shall, with all convenient despatch, take such measures as may be necessary for the disposal according to law of such person or article.

Power to invest Excise officers with powers of an officer in charge of a police station.

30. The Local Government may invest any officer of the Excise Department or any class of such officers, with the powers of an officer in charge of a police station for the investigation of offences under this Act.

Jurisdiction to try offences.

31. No Magistrate shall try an offence under this Act unless he is a Presidency Magistrate or a Magistrate of the first class, or a Magistrate of the second class specially empowered by the Local Government in this behalf.

Presumption from possession of illicit articles.

32. In trials under this Act it may be presumed, unless and until the contrary is proved, that the accused has committed an offence under Chapter III in respect of—

(*a*) any dangerous drug;

(*b*) any poppy or coca plant growing on any land which he has cultivated;

(*c*) any apparatus specially designed or any group of utensils specially adapted for the manufacture of any dangerous drug; or

(*d*) any materials which have undergone any process towards the manufacture of a dangerous drug, or any residue left of the materials from which a dangerous drug has been manufactured,

for the possession of which he fails to account satisfactorily.

Liability of illicit articles to confiscation.

33. (1) Whenever any offence has been committed which is punishable under Chapter III, the dangerous drug, materials, apparatus and utensils in respect of which or by means of which such offence has been committed, shall be liable to confiscation.

(2) Any dangerous drug lawfully imported, transported, manufactured, possessed, or sold along with, or in addition to, any dangerous drug which is liable to confiscation under sub-section (1), and the receptacles, packages and coverings in which any dangerous drug, materials, apparatus or utensils liable to confiscation under sub-section (1) is found, and the other contents, if any, of such receptacles or packages, and the animals, vehicles, vessels and other conveyances used in carrying the same, shall likewise be liable to confiscation :

Provided that no animal, vehicle vessel or other conveyance shall be liable to confiscation unless it is proved that the owner thereof knew that the offence was being, or was to be or was likely to be, committed.

Procedure in making confiscation.

34. (1) In the trial of offences under this Act, whether the accused is convicted or acquitted, the Court shall decide whether any article seized under this Chapter is liable to confiscation under section 33 ; and, if it decides that the article is so liable, it may order confiscation accordingly.

(2) Where any article seized under this Chapter appears to be liable to confiscation under section 33, but the person who committed the offence in connection therewith is not known or cannot be found, the Collector or other officer authorised by the Local Government in this behalf, may inquire into and decide such liability, and may order confiscation accordingly :

Provided that no order of confiscation of an article shall be made until the expiry of one month from the date of seizure, or without hearing any person who may claim any right thereto and the evidence, if any, which he produces in respect of his claim :

Provided, further, that, if any such article, other than a dangerous drug, is liable to speedy and natural decay, or if the Collector or other officer is of opinion that its sale would be for the benefit of its owner, he may at any time direct it to be sold ; and the provisions of this sub-section shall, as nearly as may be practicable, apply to the net proceeds of the sale.

(3) Any person not convicted who claims any right to property which has been confiscated under this section may appeal to the Court of Session against the order of confiscation.

Power to make rules regulating disposal of confiscated articles and rewards.

35. The Governor General in Council may make rules to regulate—

(*a*) the disposal of all articles confiscated under this Act; and

(*b*) the rewards to be paid to officers, informers and other persons out of the proceeds of fines and confiscation under this Act.

CHAPTER V.

MISCELLANEOUS.

Provisions regarding rules.

36. (1) All rules made under this Act shall be subject to the condition of previous publication.

(2) Rules made by the Governor General in Council shall be published in the Gazette of India, and rules made by a Local Government shall be published in the local official Gazette or, where there is no local official Gazette, in the Gazette of India.

(3) Rules made by a Local Government shall not be inconsistent with any rules made by the Governor General in Council, and shall be void to the extent of any such inconsistency.

Recovery of sums due to Government.

37. (1) Any arrear of any licence fee chargeable by any rule made under this Act be recovered from the person primarily liable to pay the same or from his surety (if any) as if it were an arrear of land-revenue.

(2) When any person, in compliance with any rule made under this Act, gives a bond (other than a bond under section 18) for the performance of any act, or for his abstention from

any act, such performance or abstention shall be deemed to be a public duty, within the meaning of section 74 of the Indian Contract Act, 1872; and, upon breach of the conditions of such bond by him, the whole sum named therein as the amount to be paid in case of such breach may be recovered from him or from his surety (if any) as if it were an arrear of land-revenue.

Application of the Sea Customs Act, 1878.

38. All prohibitions and restrictions imposed by or under this Act on the import into British India, the export from British India, and the transhipment of dangerous drugs, shall be deemed to be prohibitions and restrictions imposed under section 19 or section 134 of the Sea Customs Act, 1878, and the provisions of that Act shall apply accordingly:

VIII of 1878.

Provided that, where the doing of any thing is an offence punishable under that Act and under this Act, nothing in that Act or in this section shall prevent the offender from being punished under this Act.

Saving of local and special laws.

39. (1) Nothing in this Act or in the rules made thereunder shall affect the validity of any enactment of a local Legislature for the time being in force, or of any rule made thereunder, which imposes any restriction not imposed by or under this Act, or imposes a restriction greater in degree than a corresponding restriction imposed by or under this Act, on the consumption of or traffic in any dangerous drug within British India.

(2) Nothing in this Act or in the rules made thereunder shall affect the validity of the Opium Act, 1857:

XIII of 1857.

Provided that, where the doing of anything is an offence punishable under that Act and under this Act nothing in that Act or in this sub-section shall prevent the offender from being punished under this Act.

Amendment of certain enactments.

40. The enactments specified in the first three columns of Schedule II are hereby amended to the extent and in the manner mentioned in the fourth column thereof.

41. When anything done under any enactment specified in the first three columns of Schedule II is in force immediately prior to the commencement of this Act, it shall be deemed, as from the commencement of this Act, to have been done under this Act or under that enactment as hereby amended, as the case may require.

Saving of things already done.

SCHEDULE I.

BOND TO ABSTAIN FROM THE COMMISSION OF OFFENCES UNDER THE DANGEROUS DRUGS ACT, 1930.

(*See* section 18.)

Whereas I (*name*), inhabitant of (*place*), have been called upon to enter into a bond to abstain from the commission of offences under section 10, section 12, section 13 and section 14 of the Dangerous Drugs Act, 1930, for the term of , I hereby bind myself not to commit any such offence during the said term and, in case of my making default therein, I hereby bind myself to forfeit to His Majesty the King, Emperor of India, the sum of rupees .

Dated this day of 19 .

(*Signature.*)

(*Where a bond with sureties is to be executed, add—*)

We do hereby declare ourselves sureties for the above-named that he will abstain from the commission of offences under section 10, section 12, section 13 and section 14 of the Dangerous Drugs Act, 1930, during the said term; and, in case of his making default therein, we bind ourselves, jointly and severally, to forfeit to His Majesty the King, Emperor of India, the sum of rupees .

Dated this day of 19 .

(*Signatures.*)

(SCHEDULE II.—AMENDMENTS OF LOCAL ACTS.)

SCHEDULE II.

AMENDMENTS OF LOCAL ACTS.

(See section 40.)

Acts of the Governor General in Council.

Year.	No.	Short title.	Amendments.
1878	I	The Opium Act, 1878	In section 3,— (*a*) for the definition of "opium" the following definition shall be substituted, namely :— " 'opium' means— (*i*) the capsules of the poppy (*Papaver somniferum L.*) ; (*ii*) the spontaneously coagulated juice of such capsules which has not been submitted to any manipulations other than those necessary for packing and transport ; and (*iii*) any mixture, with or without neutral materials, of any of the above forms of opium, but does not include any preparation containing not more than 0.2 per cent. of morphine, or a manufactured drug as defined in section 2 of the Dangerous Drugs Act, 1930" ; and (*b*) for the definitions of "import" and "export" the following definitions shall be substituted, namely :— " 'import' means to import inter-provincially, as defined in clause (*j*) of section 2 of the Dangerous Drugs Act, 1930 ; 'export' means to export inter-provincially, as defined in clause (*l*) of section 2 of the Dangerous Drugs Act, 1930 "; and

(SCHEDULE II.—AMENDMENTS OF LOCAL ACTS.)

Acts of the Governor General in Council—contd.

Year.	No.	Short title.	Amendments.
1878	I	The Opium Act, 1878—*contd.*	In section 4,— (*a*) clauses (*a*) and (*b*) shall be omitted; and (*b*) clauses (*c*), (*d*), (*e*) and (*f*) shall be re-lettered as clauses (*a*), (*b*), (*c*) and (*d*), respectively. In section 5,— (*a*) clauses (*a*) and (*b*) shall be omitted; (*b*) clauses (*c*), (*d*), (*e*) and (*f*) shall be re-lettered as clauses (*a*), (*b*), (*c*) and (*d*), respectively; and (*c*) in the proviso, for the word and figure "section 6" the words and figures "the Dangerous Drugs Act, 1930", shall be substituted. Section 6 shall be omitted. In section 9,— (*a*) clauses (*a*) and (*b*) shall be omitted; and (*b*) clauses (*c*), (*d*), (*e*), (*f*) and (*g*) shall be re-lettered as clauses (*a*), (*b*), (*c*), (*d*) and (*e*), respectively. In section 11,— (*a*) clause (*a*) shall be omitted; (*b*) in clause (*c*), for the word, brackets and letters "(*d*) or (*e*)" the word, brackets and letters "(*b*) or (*c*)" shall be substituted; (*c*) in clause (*d*), for the letter and brackets "(*f*)" the letter and brackets "(*d*)" shall be substituted; and (*d*) clause (*b*), and clauses (*c*) and (*d*) as so amended, shall be re-lettered as clauses (*a*), (*b*) and (*c*), respectively.

(SCHEDULE II.—AMENDMENT OF LOCAL ACTS.)

Acts of the Governor General in Council—contd.

Year.	No.	Short title.	Amendments.
1878	I	The Opium Act, 1878—*contd.*	In section 14,—
			(*a*) the word "manufactured," shall be omitted; and
			(*b*) in clause (*c*), the words "and all materials used in the manufacture thereof" shall be omitted.
			Section 22 shall be omitted.
1898	VI	The Indian Post Office Act, 1898.	In section 25, after the words "any specified description" the words "or where the import or export into or from British India of goods of any specified description has been prohibited or restricted by or under any other enactment for the time being in force" shall be inserted.

Regulation by the Governor General in Council.

1915	I	The Excise Regulation, 1915.	In section 2,—
			(*a*) for the definition of "export" in clause (8), the following definition shall be substituted, namely :—
			"(8) 'export' means to take out of the province :
			Provided that, in the case of intoxicating drugs specified in sub-clauses (*i*), (*ii*) and (*iii*) of clause (11), it means to export inter-provincially, as defined in clause (*l*) of section 2 of the Dangerous Drugs Act, 1930";
			(*b*) the definition of "hemp plant" in clause (9) shall be omitted;

(SCHEDULE II.—AMENDMENTS OF LOCAL ACTS.)

Regulation by the Governor General in Council—contd.

Year.	No.	Short title.	Amendments.
1915	I	The Excise Regulation, 1915—*contd.*	(*c*) for the definition of "import" in clause (10), the following definition shall be substituted, namely :— "(10) 'import' means to bring into the province : Provided that, in the case of intoxicating drugs specified in sub-clauses (*i*), (*ii*) and (*iii*) of clause (11), it means to import inter-provincially, as defined in clause (*j*) of section 2 of the Dangerous Drugs Act, 1930"; (*d*) for the definition of "intoxicating drug" in clause (11), the following definition shall be substituted, namely :— "(11) 'intoxicating drug' means— (*i*) the leaves, small stalks and flowering or fruiting tops of the Indian hemp plant (*Cannabis sativa L.*), including all forms known as *bhang, siddhi*, or *ganja* ; (*ii*) *charas*, that is, the resin obtained from the Indian hemp plant, which has not been submitted to any manipulations other than those necessary for packing and transport ; (*iii*) any mixture, with or without neutral materials, of any of the above forms of hemp or any drink prepared therefrom ; and (*iv*) any other intoxicating or narcotic substance which the Chief Commissioner may, by notification, declare to be an intoxicating drug, such substance not being opium, coca leaf, or a manufactured drug, as defined in section 2 of the Dangerous Drugs Act, 1930 ";

SCHEDULE II.—AMENDMENTS OF LOCAL ACTS.

Regulation by the Governor General in Council—contd.

Year.	No.	Short Title.	Amendments.
1915	I	The Excise Regulations, 1915—*contd.*	(*e*) for the definition of "transport" in clause (19), the following definition shall be substituted, namely :— "(19) 'transport' means to move from one place to another within the province; provided that import and export from British Baluchistan from and to the territories administered by the Agent to the Governor-General in Baluchistan as such Agent shall be deemed to be transport." Section 3 shall be omitted. In sections 13, 33 and 50, the words "or coca", wherever they occur, shall be omitted. In clause (*d*) of sub-section (1) of section 30, after the words "of any offence", where they occur for the first time, the words "under the Dangerous Drugs Act, 1930, or" shall be inserted. In section 33, the proviso shall be omitted.
		Madras Act.	
1886	I	The Madras Abkari Act, 1886.	In section 3,— (*a*) for the definition of "intoxicating drug" in clause (13) the following definition shall be substituted, namely :— "(13) 'intoxicating drug' means— (*i*) the leaves, small stalks and flowering or fruiting tops of the Indian hemp plant (*Cannabis sativa L.*), including all forms known as *bhang*, *siddhi* or *ganja*

(SCHEDULE II.—AMENDMENTS OF LOCAL ACTS.)

Madras Act—contd.

Year.	No.	Short title.	Amendments.
1886	I	The Madras Abkari Act, 1886—*contd.*	(*ii*) *charas*, that is, the resin obtained from the Indian hemp plant, which has not been submitted to any manipulations other than those necessary for packing and transport; (*iii*) any mixture, with or without neutral materials, of any of the above forms of intoxicating drug, or any drink prepared therefrom; and (*iv*) any other intoxicating or narcotic substance which the Governor in Council may by notification, declare to be an intoxicating drug, such substance not being opium, coca leaf, or a manufactured drug, as defined in section 2 of the Dangerous Drugs Act, 1930 "; (*b*) to the definition of "import" in clause (15) the following proviso shall be added, namely :— " Provided that, in the case of intoxicating drugs specified in sub-clauses (*i*), (*ii*) and (*iii*) of clause (13), it means to import inter-provincially, as defined in clause (*j*) of section 2 of the Dangerous Drugs Act, 1930 "; and (*c*) to the definition of "export" in clause (16) the following proviso shall be added, namely :— " Provided that, in the case of intoxicating drugs specified in sub-clauses (*i*), (*ii*) and (*iii*) of clause (13), it means to export inter-provincially, as defined in clause (*l*) of section 2 of the Dangerous Drugs Act, 1930." In section 8, after the word "importation" the words "into British India" shall be inserted.

(SCHEDULE II.—AMENDMENTS OF LOCAL ACTS.)

Madras Act—concld.

Year.	No.	Short title.	Amendments.
1886	I	The Madras Abkari Act, 1886—*concld.*	In section 12,— (*a*) the words "or *Indica*" shall be omitted; (*b*) the words "or coca plant (*Erythroxylon coca*)" shall be omitted; and (*c*) the words "or coca", where they occur after the word "hemp", shall be omitted. In clause (*c*) of section 26, after the words "of any offence", where they occur for the second time, the words "under the Dangerous Drugs Act, 1930, or" shall be inserted. In clause (*l*) of sub-section (2) of section 29, the words "and coca" shall be omitted, and for the words "plant" wherever it occurs, the word "plant" shall be substituted. In clause (*c*) of section 55,— (*a*) the words "or *Indica*" shall be omitted; (*b*) the words "the coco plant (*Erythroxylon coca*)" shall be omitted and (*c*) for the word "plants" the word "plant" shall be substituted.
			Bombay Act.
1878	V	The Bombay Abkari Act, 1878.	In section 3,— (*a*) for the definition of "intoxicating drug" in clause (9) the following definitions shall be substituted, namely:— "(9) 'intoxicating drug' means— (*i*) the leaves, small stalks and flowering or fruiting tops of the Indian hemp plant (*Cannabis sativa L.*), including all forms known as *bhang*, *siddhi* or *ganja*;

(SCHEDULE II.—AMENDMENTS OF LOCAL ACTS.)

Bombay Act—contd.

Year.	No.	Short title.	Amendments.
1878	V	The Bombay Abkari Act, 1878—*contd.*	(*ii*) *charas*, that is, the resin obtained from the Indian hemp plant, which has not been submitted to any manipulations other than those necessary for packing and transport;
			(*iii*) any mixture, with or without neutral materials, of any of the above forms of intoxicating drug, or any drink prepared therefrom; and
			(*iv*) any other intoxicating or narcotic substance which Government may, by notification in the Bombay Government Gazette, declare to be an intoxicating drug, such substance not being opium, coca leaf, or a manufactured drug, as defined in section 2 of the Dangerous Drugs Act, 1930.
			(9A) 'hemp' means any variety of the Indian hemp plant from which intoxicating drugs can be produced";
			(*b*) to the definition of "to import" in clause (10) the following proviso shall be added, namely:—
			"Provided that, in the case of intoxicating drugs specified in sub-clauses (*i*), (*ii*) and (*iii*) of clause (9) and hemp, it means to import inter-provincially, as defined in clause (*j*) of section 2 of the Dangerous Drugs Act, 1930; and

(SCHEDULE II.—AMENDMENTS OF LOCAL ACTS.)

Bombay Act—concld.

Year.	No.	Short title.	Amendments.
1878	V	The Bombay Abkari Act, 1878—*concld.*	(*c*) to the definition of "to export" in clause (10) the following proviso shall be added, namely :— "Provided that, in the case of intoxicating drugs specified in sub-clauses (*i*), (*ii*) and (*iii*) of clause (9) and hemp, it means to export inter-provincially, as defined in clause (*l*) of section 2 of the Dangerous Drugs Act, 1930". Clause (2) of sub-section (1) of section 16 shall be omitted. In clause (*c*) of sub-section (1) of section 32, after the words "of any offence", where they occur for the second time, the words "under the Dangerous Drugs Act, 1930, or" shall be inserted. In sub-section (1) of section 32, the proviso shall be omitted. Sections 43A and 43B shall be omitted.
		Bengal Act.	
1909	V	The Bengal Excise Act, 1909.	In section 2,— (*a*) clause (4A) shall be omitted ; (*b*) to the definition of "export" in clause (11) the following proviso shall be added, namely :— "Provided that, in the case of intoxicating drugs specified in sub-clauses (*i*), (*ii*) and (*iii*) of clause (13), it means to export inter-provincially, as defined in clause (*l*) of section 2 of the Dangerous Drugs Act, 1930";

(SCHEDULE II.—AMENDMENTS OF LOCAL ACTS.)

Bengal Act—contd.

Year.	No.	Short title.	Amendments.
1909	V	The Bengal Excise Act, 1909—*contd.*	(*c*) to the definition of "import" in clause (12) the following proviso shall be added, namely :— "Provided that, in the case of intoxicating drugs specified in sub-clauses (*i*), (*ii*) and (*iii*) of clause (13), it means to import inter-provincially as defined in clause (*j*) of section 2 of the Dangerous Drugs Act, 1930"; and (*d*) for the definition of "intoxicating drug" in clause (13) the following definition shall be substituted, namely :— "(13) 'intoxicating drug' means— (*i*) the leaves, small stalks and flowering or fruiting tops of the Indian hemp plant (*Cannabis sativa L.*), including all forms known as *bhang*, *siddhi* or *ganja*; (*ii*) *charas*, that is, the resin obtained from the Indian hemp plant, which has not been submitted to any manipulations other than those necessary for packing and transport; (*iii*) any mixture, with or without neutral materials, of any of the above forms of intoxicating drug, or any drink prepared therefrom; and (*iv*) any other intoxicating or narcotic substance which the Local Government may, by notification, declare to be an intoxicating drug, such substance not being opium, coca leaf, or a manufactured drug, as defined in section 2 of the Dangerous Drugs Act, 1930."

(SCHEDULE II.—AMENDMENTS OF LOCAL ACTS.)

Bengal Act—concld.

Year.	No.	Short title.	Amendments.
1909	V	The Bengal Excise Act, 1909—*concld.*	Section 3 shall be omitted. In clause (*d*) of sub-section (1) of section 42, after the words "of any offence punishable", where they occur for the second time, the words "under the Dangerous Drugs Act, 1930, or" shall be inserted. In section 46, the proviso shall be omitted.

United Provinces Act.

1910	IV	The United Provinces Excise Act, 1910.	In section 3,— (*a*) for the definition of "intoxicating drug" in clause (12) the following definition shall be substituted, namely:— "(12) 'intoxicating drug' means— (*i*) the leaves, small stalks and flowering or fruiting tops of the Indian hemp plant (*Cannabis sativa L.*), including all forms known as *bhang*, *siddhi* or *ganja*; (*ii*) *charas*, that is, the resin obtained from the Indian hemp plant, which has not been submitted to any manipulations other than those necessary for packing and transport; (*iii*) any mixture, with or without neutral materials, of any of the above forms of intoxicating drug or any drink prepared therefrom; and (*iv*) any other intoxicating or narcotic substance which the Local Government may, by notification, declare to be an intoxicating drug, such substance not being opium, coca leaf, or a manufactured drug, as defined in section 2 of the Dangerous Drugs Act, 1930";

(SCHEDULE II.—AMENDMENTS OF LOCAL ACTS.)

United Provinces Act—concld.

Year.	No.	Short title.	Amendments.
1910	IV	The United Provinces Excise Act, 1910—*concld.*	(*b*) to the definition of "Import" in clause (17) the following proviso shall be added, namely :— "Provided that, in the case of intoxicating drugs specified in sub-clauses (*i*), (*ii*) and (*iii*) of clause (12), it means to import inter-provincially, as defined in clause (*j*) of section 2 of the Dangerous Drugs Act, 1930"; (*c*) to the definition of "Export" in clause (18) the following proviso shall be added, namely :— "Provided that, in the case of intoxicating drugs specified in sub-clauses (*i*), (*ii*) and (*iii*) of clause (12), it means to export inter-provincially, as defined in clause (*l*) of section 2 of the Dangerous Drugs Act, 1930"; and (*d*) the definition of "cocaine" in clause (23) shall be omitted. Section 5 shall be omitted. In clause (*c*) of sub-section (1) of section 34, after the words "of any offence punishable," where they occur for the second time, the words "under the Dangerous Drugs Act, 1930, or" shall be inserted. In sections 51, 54, 69 and 70, the word figures and letter "section 60A," shall be omitted. In section 60, the words "if the offence is committed in respect of cocaine, with imprisonment which may extend to two years or with fine or with both, and in any other case" shall be omitted. Sections 60A and 60B shall be omitted.

(SCHEDULE II.—AMENDMENTS OF LOCAL ACTS.)

Punjab Act.

Year.	No.	Short title.	Amendments.
1914	I	The Punjab Excise Act, 1914.	In section 3,— (*a*) to the definition of "Export" in clause (10) the following proviso shall be added, namely:— "Provided that, in the case of intoxicating drugs specified in sub-clauses (*i*), (*ii*) and (*iii*) of clause (13), it means to export inter-provincially, as defined in clause (*l*) of section 2 of the Dangerous Drugs Act, 1930"; (*b*) to the definition of "Import" in clause (12) the following proviso shall be added, namely:— "Provided that, in the case of intoxicating drugs specified in sub-clauses (*i*), (*ii*) and (*iii*) of clause (13), it means to import inter-provincially, as defined in clause (*j*) of section 2 of the Dangerous Drugs Act, 1930"; and (*c*) for the definition of "intoxicating drug" in clause (13) the following definition shall be substituted, namely:— "'intoxicating drug' means— (*i*) the leaves, small stalks and flowering or fruiting tops of the Indian hemp plant (*Cannabis sativa L.*), including all forms known as *bhanj*, *siddhi* or *ganja*; (*ii*) *charas*, that is, the resin obtained from the Indian hemp plant, which has not been submitted to any manipulations other than those necessary for packing and transport;

(SCHEDULE II.—AMENDMENTS OF LOCAL ACTS.)

Punjab Act—concld.

Year.	No.	Short title.	Amendments.
1914	I	The Punjab Excise Act, 1914—*concld.*	(*iii*) any mixture, with or without natural materials, of any of the above forms of intoxicating drug, or any drink prepared thereform; and (*iv*) any other intoxicating or narcotic substance which the Local Government may, by notification, declare to be an intoxicating drug, such substance not being opium, coca leaf, or a manufactured drug, as defined in section 2 of the Dangerous Drugs Act, 1930"; In clause (*b*) of sub-section (1) of section 20, the words "or coca plant" shall be omitted. In clause (1) of section 26, in proviso (*a*) to section 32, in sub-clause (*ii*) of clause (*a*) of section 59, and in clause (*b*) of sub-section (2) of section 61, the words "or coca" shall be omitted. In clause (*d*) of section 36, after the words "of any offence punishable," where they occur for the second time, the words "under the Dangerous Drugs Act, 1930, or" shall be inserted.

Burma Acts.

1909	VII	The Burma Opium Law Amendment Act, 1909.	For section 2 the following section shall be substituted, namely:— "2. In this Act, 'opium' includes opium as defined in section 3 of the Opium Act, 1878, and opium derivatives as defined in clause (*f*) of section 2 of the Dangerous Drugs Act, 1930."

(SCHEDULE II.—AMENDMENT OF LOCAL ACTS.)

Burma Acts—contd.

Year.	No.	Short title.	Amendments.
1909	VII	The Burma Opium Law Amendment Act, 1909.	In clause (*a*) of section 2, after the words and figures "Opium Act, 1878," the words and figures "or the Dangerous Drug Act, 1930," shall be inserted. In sub-section (1) of section 4,— (*a*) for the words "the Opium Law for the time being in force" the words "any law for the time being in force relating to opium" shall be substituted. (*b*) after the words and figures "Opium Act, 1878," the words and figures "or section 22 of the Dangerous Drugs Act, 1930," shall be inserted, (*c*) in clauses (*b*) and (*c*), for the words "the Opium Law" the words "any law for the time being in force relating to opium" shall be substituted.
1917	V	The Burma Excise Act, 1917—*contd.*	In section 2,— (*a*) clause (*d*) shall be omitted; (*b*) to the definition of "Export" in clause (*i*) the following proviso shall be added, namely:— "Provided that, in the case of intoxicating drugs specified in sub-clauses (*i*), (*ii*) and (*iii*) of clause (*l*), it means to export inter-provincially, as defined in clause (*l*) of section 2 of the Dangerous Drugs Act, 1930"; (*c*) clause (*j*) shall be omitted;

(SCHEDULE II.—AMENDMENTS OF LOCAL ACTS.)

Burma Acts—contd.

Year.	No.	Short title.	Amendments.
1917	V	The Burma Excise, Act 1917—*contd.*	(*d*) to the definition of "Import" in clause (*k*) the following proviso shall be added, namely :— "Provided that, in the case of intoxicating drugs specified in sub-clauses (*i*), (*ii*) and (*iii*) of clause (*l*), it means to import inter-provincially, as defined in clause (*j*) of section 2 of the Dangerous Drugs Act, 1930"; and (*e*) for the definition of "Intoxicating drug" in clause (*l*) the following definition shall be substituted, namely :— "'Intoxicating drug' means— (*i*) the leaves, small stalks and flowering or fruiting tops of the Indian hemp plant (*Cannabis sativa L.*), including all forms known as *bhang, siddhi* or *ganja*; (*ii*) *charas*, that is, the resin obtained from the Indian hemp plant, which has not been submitted to any manipulations other than those necessary for packing and transport; (*iii*) any mixture, with or without neutral materials, of any of the above forms of intoxicating drug, or any drink prepared therefrom; and (*iv*) any other intoxicating or narcotic substance which the Local Government may, by notification, declare to be an intoxicating drug, such substance not being opium, coca leaf, or a manufactured drug, as defined in section 2 of the Dangerous Drugs Act, 1930."

(SCHEDULE II.—AMENDMENTS OF LOCAL ACTS.)

Burma Acts—concld.

Year.	No.	Short title.	Amendments.
1917	V	The Burma Excise Act, 1917—*concld.*	In section 11, for the words "the coca plant or any plant specified as an intoxicating drug by notification under section 2 (*l*) (*iii*)" the words "or any plant declared to be an intoxicating drug by a notification under section 2 (*l*) (*iv*)" shall be substituted. In clause (*g*) of section 30, for the words coca plant or any plant specified as an intoxicating drug by notification under section 2 (*l*) (*iii*)" the words "or any plant declared to be an intoxicating drug by a notification under section 2 (*l*) (*iv*)" shall be substituted. Section 32 shall be omitted. In sections 44, 45, 46, 54, 55, 56 and 57, the word and figures "section 32" shall be omitted. Section 64 shall be omitted.

Eastern Bengal and Assam Act.

1910	I	The Eastern Bengal and Assam Excise Act, 1910.	In section 3,— (*a*) to the definition of "Export" in clause (11) the following proviso shall be added, namely :— "Provided that, in the case of intoxicating drugs specified in sub-clauses (*i*), (*ii*) and (*iii*) of clause (13), it means to export inter-provincially, as defined in clause (*l*) of section 2 of the Dangerous Drugs Act, 1930";—

(SCHEDULE II.—AMENDMENTS OF LOCAL ACTS.)

Eastern Bengal and Assam Act—contd.

Year.	No.	Short title.	Amendments.
1910	I	The Eastern Bengal and Assam Excise Act, 1910—*contd.*	(*b*) to the definition of "Import" in clause (12) the following proviso shall be added, namely:— "Provided that, in the case of intoxicating drugs specified in sub-clauses (*i*), (*ii*) and (*iii*) of clause (13), it means to import inter-provincially, as defined in clause (*j*) of section 2 of the Dangerous Drugs Act, 1930"; and (*c*) for the definition of "Intoxicating drug" in clause (13) the following definition shall be substituted, namely:— "'Intoxicating drug' means— (*i*) the leaves, small stalks and flowering or fruiting tops of the Indian hemp plant (*Cannabis sativa* L.), including all forms known as *bhang, siddhi* or *ganja;* (*ii*) *charas*, that is, the resin obtained from the Indian hemp plant, which has not been submitted to any manipulations other than those necessary for packing and transport: (*iii*) any mixture, with or without neutral materials, of any of the above forms of intoxicating drug, or any drink prepared therefrom; and (*iv*) any other intoxicating or narcotic substance which the Local Government may, by notification, declare to be an intoxicating drug, such substance not being opium, coca leaf, or a manufactured drug, as defined in section 2 of the Dangerous Drugs Act, 1930".

(SCHEDULE II.—AMENDMENTS OF LOCAL ACTS.)

Eastern Bengal and Assam Act—concld.

Year.	No.	Short title.	Amendments.
1910	I	The Eastern Bengal and Assam Excise Act, 1910—*concld.*	Section 5 shall be omitted.
			For clause (*b*) of sub-clause (1) of section 15 the following clause shall be substituted, namely :— "(*b*) no hemp plant (*Cannabis sativa L.*), shall be cultivated or collected".
			In clause (*c*) of sub-section (1) of section 29, after the words "of any offence punishable," where they occur for the second time, the words "under the Dangerous Drugs Act, 1930, or " shall be inserted.
			For sub-clause (*ii*) of clause (*e*) of sub-section (2) of section 36 the following sub-clause shall be substituted, namely :— "(*ii*) the cultivation of the hemp plant (*Cannabis sativa L.*), the collection of the spontaneous growth of such plant, and the preparation of any intoxicating drug from such growth;".
			In clause (*b*) of section 53, the words "or any cocaine-yielding plant of the genus *Erythroxylon*" shall be omitted.
			In clause (*a*) of sub-section (1) of section 67, the words "or cocaine-yielding plant of the genus *Erythroxylon*" shall be omitted.
			In clause (*a*) of section 68, the words "cocaine-yielding plant of the genus *Erythroxylon*" shall be omitted.

(SCHEDULE II.—AMENDMENTS OF LOCAL ACTS.)

Bihar and Orissa Act.

Year.	No.	Short title.	Amendments.
1915	II	The Bihar and Orissa Excise Act, 1915—	*In* section 2,— (*a*) clause (4) shall be omitted ; (*b*) to the definition of "export" in clause (10) the following proviso shall be added, namely :— "Provided that, in the case of intoxicating drugs specified in sub-clauses (*i*), (*ii*) and (*iii*) of clause (13), it means to export inter-provincially, as defined in clause (*l*) of section 2 of the Dangerous Drugs Act, 1930 "; (*c*) to the definition of "import" in clause (12) the following proviso shall be added, namely :— "Provided that, in the case of intoxicating drugs specified in sub-clauses (*i*), (*ii*) and (*iii*) of clause (13), it means to import inter-provincially, as defined in clause (*j*) of section 2 of the Dangerous Drugs Act, 1930 "; (*d*) the definition of "hemp plant" in clause (11) shall be omitted and (*e*) for the definition of "intoxicating drug" in clause (13) the following definition shall be substituted namely :— "'intoxicating drug' means— (*i*) the leaves, small stalks and flowering or fruiting tops of the Indian hemp plant (*Cannabis sativa L.*), including all forms known as *bhang*, *siddhi* or *ganja* ; (*ii*) *charas*, that is, the resin obtained from the hemp plant, which has not been submitted to any manipulations other than those necessary for packing and transport ;

(SCHEDULE II.—AMENDMENTS OF LOCAL ACTS.)

Bihar and Orissa Act—concld.

Year.	No.	Short title.	Amendments.
1915	II	The Bihar and Orissa Excise Act, 1915—*concld.*	(*iii*) any mixture, with or without neutral materials, of any of the above forms of intoxicating drug, or any drink prepared therefrom ; and (*iv*) any other intoxicating or narcotic substance which the Local Government may, by notification, declare to be an intoxicating drug, such substance not being opium, coca leaf, or a manufactured drug, as defined in section 2 of the Dangerous Drugs Act, 1930 ". Section 3 shall be omitted. In clauses (*b*) and (*c*) of section 13, the words " or any cocaine yielding plant of the genus *Erythroxylon* " shall be omitted. In clause (*d*) of sub-section (1) of section 42, after the words " of any offence punishable," where they occur for the second time, the words " under the Dangerous Drugs Act, 1930, or " shall be inserted. In section 47.— (*a*) in clauses (*b*) and (*c*), the words " or any cocaine-yielding plant of the genus *Erythroxylon* " shall be omitted ; and (*b*) the words " or, if the excisable article in respect of which an offence under clause (*a*), or clause (*f*) or clause (*h*) has been committed is cocaine to imprisonment for a term which may extend to one year, or to fine which may extend to two thousand rupees, or to both " shall be omitted. In section 60, the words " other than cocaine " shall be omitted.

(SCHEDULE II.—AMENDMENTS OF LOCAL ACTS.)

Central Provinces Act.

Year.	No.	Short title.	Amendments.
1915	II	The Central Provinces Excise Act, 1915.	In section 2,—
			(*a*) clauses (3*A*) and (4) shall be omitted;
			(*b*) to the definition of "export" in clause (9) the following proviso shall be added, namely:—
			"Provided that, in the case of intoxicating drugs specified in sub-clauses (*i*), (*ii*) and (*iii*) of clause (12), it means to export inter-provincially, as defined in clause (*l*) of section 2 of the Dangerous Drugs Act, 1930";
			(*c*) clause (10) shall be omitted;
			(*d*) to the definition of "import" in clause (11) the following further proviso shall be added, namely:—
			"Provided further that, in the case of intoxicating drugs specified in sub-clauses (*i*), (*ii*) and (*iii*) of clause (12), it means to import inter-provincially, as defined in clause (*j*) of section 2 of the Dangerous Drugs Act, 1930" and
			(*e*) for the definition of "intoxicating drug" in clause (12) the following definition shall be substituted, namely:—
			"'intoxicating drug' means—
			(*i*) the leaves, small stalks and flowering or fruiting tops of the Indian hemp plant (*Cannabis sativa L.*), including all form known as *bhang*, *siddhi* or *ganja*;

(SCHEDULE II.—AMENDMENTS OF LOCAL ACTS.)

Central Provinces Act—contd.

Year.	No.	Short title.	Amendments.
1915	II	The Central Provinces Excise Act, 1915—*contd.*	(*ii*) *charas*, that is, the resin obtained from the Indian hemp plant, which has not been submitted to any manipulations other than those necessary for packing and transport; (*iii*) any mixture, with or without neutral materials, of any of the above forms of intoxicating drug, or any drink prepared therefrom: and (*iv*) any other intoxicating or narcotic substance which the Local Government may, by notification declare to be an intoxicating drug, such substance not being opium, coca-leaf, or a manufactured drug, as defined in section 2 of the Dangerous Drugs Act, 1930". Section 3 shall be omitted. In clause (*b*) of section 13, in clause (*b*) of sub-section (1) of section 17, in clause (*a*) of proviso (1) to section 26, in clause (*c*) of section 34, in section 50, and in clause (*d*) of sub-section (2) of section 62, the words "or coca plant" or "or the coca plant," as the case may be, shall be omitted. In clause (*c*) of sub-section (1) of section 31, after the words "of any offence," where they occur for the second time, the words "under the Dangerous Drugs Act, 1930, or" shall be inserted. In section 34, the proviso shall be omitted.

INDIAN SALE OF GOODS ACT.

ACT No. III OF 1930.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 15th March*, 1930.)

An Act to define and amend the law relating to the sale of goods.

WHEREAS it is expedient to define and amend the law relating to the sale of goods ; It is hereby enacted as follows :—

CHAPTER I.

PRELIMINARY.

Short title, extent and commencement.

1. (1) This Act may be called the Indian Sale of Goods Act, 1930.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

(3) It shall come into force on the first day of July 1930.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(1) " buyer " means a person who buys or agrees to buy goods ;

(2) " delivery " means voluntary transfer of possession from one person to another ;

(3) goods are said to be in " deliverable state " when they are in such state that the buyer would under the contract be bound to take delivery of them ;

(4) " document of title to goods " includes a bill of lading, dock-warrant, warehouse keeper's certificate, wharfingers' certificate, railway receipt, warrant or order for the delivery of goods and any other

document used in the ordinary course of business as proof of the possession or control of goods, or authorising or purporting to authorise, either by endorsement or by delivery, the possessor of the document to transfer or receive goods thereby represented ;

(5) " fault " means wrongful act or default ;

(6) " future goods " means goods to be manufactured or produced or acquired by the seller after the making of the contract of sale ;

(7) " goods " means every kind of movable property other than actionable claims and money ; and includes stock and shares, growing crops, grass, and things attached to or forming part of the land which are agreed to be severed before sale or under the contract of sale ;

(8) a person is said to be " insolvent " who has ceased to pay his debts in the ordinary course of business, or cannot pay his debts as they become due, whether he has committed an act of insolvency or not ;

(9) " mercantile agent " means a mercantile agent having in the customary course of business as such agent authority either to sell goods, or to consign goods for the purposes of sale, or to buy goods, or to raise money on the security of goods ;

(10) " price " means the money consideration for a sale of goods ;

(11) " property " means the general property in goods, and not merely a special property ;

(12) " quality of goods " includes their state or condition ;

(13) " seller " means a person who sells or agrees to sell goods ;

(14) " specific goods " means goods identified and agreed upon at the time a contract of sale is made ; and

(15) expressions used but not defined in this Act and defined in the Indian Contract Act 1872, have the meanings assigned to them in that Act. IX of 1872.

Application of provisions of Act IX of 1872.

3. The unrepealed provisions of the Indian Contract Act, 1872, save in so far as they are inconsistent with the express provisions of this Act, shall continue to apply to contracts for the sale of goods.

CHAPTER II.

FORMATION OF THE CONTRACT.

Contract of Sale.

Sale and agreement to sell.

4. (1) A contract of sale of goods is a contract whereby the seller transfers or agrees to transfer the property in goods to the buyer for a price. There may be a contract of sale between one part-owner and another.

(2) A contract of sale may be absolute or conditional.

(3) Where under a contract of sale the property in the goods is transferred from the seller to the buyer, the contract is called a sale, but where the transfer of the property in the goods is to take place at a future time or subject to some condition thereafter to be fulfilled, the contract is called an agreement to sell.

(4) An agreement to sell becomes a sale when the time elapses or the conditions are fulfilled subject to which the property in the goods is to be transferred.

Formalities of the Contract.

Contract of sale how made.

5. (1) A contract of sale is made by an offer to buy or sell goods for a price and the acceptance of such offer. The contract may provide for the immediate delivery of the goods or immediate payment of the price or both, or for the delivery or payment by instalments, or that the delivery or payment or both shall be postponed.

(2) Subject to the provisions of any law for the time being in force, a contract of sale may be made in writing or by word of mouth, or partly in writing and partly by word of mouth or may be implied from the conduct of the parties.

Existing or future goods.

6. (1) The goods which form the subject of a contract of sale may be either existing goods, owned or possessed by the seller, or future goods.

(2) There may be a contract for the sale of goods the acquisition of which by the seller depends upon a contingency which may or may not happen.

(3) Where by a contract of sale the seller purports to effect a present sale of future goods, the contract operates as an agreement to sell the goods.

Goods perishing before making of contract.

7. Where there is a contract for the sale of specific goods, the contract is void if the goods without the knowledge of the seller have, at the time when the contract was made, perished or become so damaged as no longer to answer to their description in the contract.

Goods perishing before sale but after agreement to sell.

8. Where there is an agreement to sell specific goods, and subsequently the goods without any fault on the part of the seller or buyer perish or become so damaged as no longer to answer to their description in the agreement before the risk passes to the buyer, the agreement is thereby avoided.

The Price.

Ascertainment of price.

9. (1) The price in a contract of sale may be fixed by the contract or may be left to be fixed in manner thereby agreed or may be determined by the course of dealing between the parties.

(2) Where the price is not determined in accordance with the foregoing provisions, the buyer shall pay the seller a reasonable price. What is a reasonable price is a question of fact dependent on the circumstances of each particular case.

Agreement to sell at valuation.

10. (1) Where there is an agreement to sell goods on the terms that the price is to be fixed by the valuation of a third party and such third party cannot or does not make such valuation, the agreement is thereby avoided :

Provided that, if the goods or any part thereof have been delivered to, and appropriated by, the buyer, he shall pay a reasonable price therefor.

(2) Where such third party is prevented from making the valuation by the fault of the seller or buyer, the party not in fault may maintain a suit for damages against the party in fault.

Conditions and Warranties.

Stipulations as to time.

11. Unless a different intention appears from the terms of the contract, stipulations as to time of payment are not deemed to be of the essence of a contract of sale. Whether any other stipulation as to time is of the essence of the contract or not depends on the terms of the contracts.

Conditions and warranty.

12. (1) A stipulation in a contract of sale with reference to goods which are the subject thereof may be a condition or a warranty.

(2) A condition is a stipulation essential to the main purpose of the contract, the breach of which gives rise to a right to treat the contract as repudiated.

(3) A warranty is a stipulation collateral to the main purpose of the contract, the breach of which gives rise to a claim for damages but not to a right to reject the goods and the contract as repudiated.

(4) Whether a stipulation in a contract of sale is a condition or a warranty depends in each case on the construction of the contract. A stipulation may be a condition, though called a warranty in the contract.

When conditions to be treated as warranty.

13. (1) Where a contract of sale is subject to any condition to be fulfilled by the seller, the buyer may waive the condition or elect to treat the breach of the condition as a breach of warranty and not as a ground for treating the contract as repudiated.

(2) Where a contract of sale is not severable and the buyer has accepted the goods or part thereof, or where the contract is for specific goods the property in which has passed to the buyer, the breach of any condition to be fulfilled by the seller can only be treated as a breach of warranty and not as a ground for rejecting the goods and treating the contract as repudiated, unless there is a term of the contract, express or implied, to that effect.

(3) Nothing in this section shall affect the case of any condition or warranty fulfilment of which is excused by law by reason of impossibility or otherwise.

Implied undertaking as to title, etc.

14. In a contract of sale, unless the circumstances of the contract are such as to show a different intention there is—

(*a*) an implied condition on the part of the seller that, in the case of a sale, he has a right to sell the goods and that, in the case of an agreement to sell, he will have a right to sell the goods at the time when the property is to pass ;

(*b*) an implied warranty that the buyer shall have and enjoy quiet possession of the goods ;

(*c*) an implied warranty that the goods shall be free from any charge or encumbrance in favour of any third party not declared or known to the buyer before or at the time when the contract is made.

Sale by description.

15. Where there is a contract for the sale of goods by description, there is an implied condition that the goods shall correspond with the description ; and, if the sale is by sample

as well as by description, it is not sufficient that the bulk of the goods corresponds with the sample if the goods do not also correspond with the description.

Implied condition as to quality or fitness.

16. Subject to the provisions of this Act and of any other law for the time being in force, there is no implied warranty or condition as to the quality or fitness for any particular purpose of goods supplied under a contract of sale, except as follows:—

(1) Where the buyer, expressly or by implication, makes known to the seller the particular purpose for which the goods are required, so as to show that the buyer relies on the seller's skill or judgment, and the goods are of a description which it is in the course of the seller's business to supply (whether he is the manufacturer or producer or not), there is an implied condition that the goods shall be reasonably fit for such purpose:

Provided that, in the case of a contract for the sale of a specified article under its patent or other trade name, there is no implied condition as to its fitness for any particular purpose.

(2) Where goods are bought by description from a seller who deals in goods of that description (whether he is the manufacturer or producer or not), there is an implied condition that the goods shall be of merchantable quality:

Provided that, if the buyer has examined the goods, there shall be no implied condition as regards defects which such examination ought to have revealed.

(3) An implied warranty or condition as to quality or fitness for a particular purpose may be annexed by the usage of trade.

(4) An express warranty or condition does not negative a warranty or condition implied by this Act unless inconsistent therewith.

17. (1) A contract of sale is a contract for sale by sample where there is a term in the contract, express or implied to that effect.

Sale by sample.

(2) In the case of a contract for sale by sample there is an implied condition—

(a) that the bulk shall correspond with the sample in quality;

(b) that the buyer shall have a reasonable opportunity of comparing the bulk with the sample;

(c) that the goods shall be free from any defect, rendering them unmerchantable, which would not be apparent on reasonable examination of the sample.

CHAPTER III.

EFFECTS OF THE CONTRACTS.

Transfer of property as between seller and buyer.

18. Where there is a contract for the sale of unascertained goods, no property in the goods is transferred to the buyer unless and until the goods are ascertained.

Goods must be ascertained.

19. (1) Where there is a contract for the sale of specific or ascertained goods the property in them is transferred to the buyer at such times as the parties to the contract intend it to be transferred.

Property passes when intended to pass.

(2) For the purpose of ascertaining the intention of the parties regard shall be had to the terms of the contract, the conduct of the parties and the circumstances of the case.

(3) Unless a different intention appears, the rules contained in sections 20 to 24 are rules for ascertaining the intention of the parties as to the time at which the property in the goods is to pass to the buyer.

20. Where there is an unconditional contract for the sale of specific goods in a deliverable state, the property in the goods passes to the buyer when the contract is made, and it is immaterial whether the time of payment of the price or the time of delivery of the goods, or both, is postponed.

Specific goods in a deliverable state.

21. Where there is a contract for the sale of specific goods and the seller is bound to do something to the goods for the purpose of putting them into a deliverable state, the property does not pass until such thing is done and the buyer has notice thereof.

Specific goods to be put into a deliverable state.

22. Where there is a contract for the sale of specific goods in a deliverable state, but the seller is bound to weigh, measure, test or do some other act or thing with reference to the goods for the purpose of ascertaining the price, the property does not pass until such act or thing is done and the buyer has notice thereof.

Specific goods in a deliverable state, when the seller has to do anything thereto in order to ascertain price.

23. (1) Where there is a contract for the sale of unascertained or future goods by description and goods of that description and in a deliverable state are unconditionally appropriated to the contract, either by the seller with the assent of the buyer or by the buyer with the assent of the seller, the property in the goods thereupon passes to the buyer, such assent may be express or implied, and may be given either before or after the appropriation is made.

Sale of unascertained goods and appropriation.

(2) Where, in pursuance of the contract, the seller delivers the goods to the buyer or to a carrier or other bailee (whether named by the buyer or not) for the purpose of transmission to the buyer, and does not reserve the right of disposal, he is deemed to have unconditionally appropriated the goods to the contract.

Delivery to carrier.

Goods sent on approval or "on sale or return."

24. When goods are delivered to the buyer on approval or "on sale or return" or other similar terms, the property therein passes to the buyer—

(*a*) when he signifies his approval or acceptance to the seller or does any other act adopting the transaction;

(*b*) if he does not signify his approval or acceptance to the seller but retains the goods without giving notice of rejection, then, if a time has been fixed for the return of the goods, on the expiration of such time, and, if no time has been fixed, on the expiration of a reasonable time.

Reservation of right of disposal.

25. (1) Where there is a contract for the sale of specific goods or where goods are subsequently appropriated to the contract, the seller may, by the terms of the contract or appropriation, reserve the right of disposal of the goods until certain conditions are fulfilled. In such case, notwithstanding the delivery of the goods to a buyer, or to a carrier or other bailee for the purpose of transmission to the buyer, the property in the goods does not pass to the buyer until the conditions imposed by the seller are fulfilled.

(2) Where goods are shipped and by the bill of lading the goods are deliverable to the order of the seller or his agent, the seller is *prima facie* deemed to reserve the right of disposal.

(3) Where the seller of goods draws on the buyer for the price and transmits the bill of exchange and bill of lading to the buyer together, to secure acceptance or payment of the bill of exchange, the buyer is bound to return the bill of lading if he does not honour the bill of exchange and if he wrongfully retains the bill of lading the property in the goods does not pass to him.

26. Unless otherwise agreed, the goods remain at the seller's risk until the property therein is transferred to the buyer, but when the property therein is transferred to the buyer, the goods are at the buyer's risk whether delivery has been made or not :

Risk *prima facie* passes with property.

Provided that, where delivery has been delayed through the fault of either buyer or seller, the goods are at the risk of the party in fault as regards any loss which might not have occurred but for such fault :

Provided also that nothing in this section shall affect the duties or liabilities of either seller or buyer as a bailee of the goods of the other party.

Transfer of title.

27. Subject to the provisions of this Act and of any other law for the time being in force, where goods are sold by a person who is not the owner thereof and who does not sell them under the authority or with the consent of the owner, the buyer acquires no better title to the goods than the seller had, unless the owner of the goods is by his conduct precluded from denying the seller's authority to sell :

Sale by person not the owner.

Provided that, where a mercantile agent is, with the consent of the owner, in possession of the goods or of a document of title to the goods, any sale made by him, when acting in the ordinary course of business of a mercantile agent, shall be as valid as if he were expressly authorised by the owner of the goods to make the same ; provided that the buyer acts in good faith and has at the time of the contract of sale notice that the seller has not authority to sell.

28. If one of several joint owners of goods has the sole possession of them by permission of the co-owners, the property in the goods is transferred to any person who buys them of such joint owner in good faith and has not at the time of the contract of sale notice that seller has not authority to sell.

Sale by one of joint owners.

Sale by person in possession under voidable contract.

29. When the seller of goods has obtained possession thereof under a contract voidable under section 19 or section 19A of the Indian Contract Act, 1872 but the contract has not been rescinded at the time of the sale, the buyer acquires a good title to the goods, provided he buys them in good faith and without notice of the seller's defect of title.

Seller or buyer in possession after sale.

30. (1) Where a person, having sold goods, continues or is in possession of the goods or of the documents of title to the goods, the delivery or transfer by that person or by a mercantile agent acting for him, of the goods or documents of title under any sale, pledge or other disposition thereof to any person receiving the same in good faith and without notice of the previous sale shall have the same effect as if the person making the delivery or transfer were expressly authorised by the owner of the goods to make the same.

(2) Where a person, having bought or agreed to buy goods, obtains, with the consent of the seller, possession of the goods or the documents of title to the goods, the delivery or transfer by that person or by a mercantile agent acting for him, of the goods or documents of title under any sale, pledge or other disposition thereof to any person receiving the same in good faith and without notice of any lien or other right of the original seller in respect of the goods shall have effect as if such lien or right did not exist.

CHAPTER IV.

PERFORMANCE OF THE CONTRACT.

Duties of seller and buyer.

31. It is the duty of the seller to deliver the goods and of the buyer to accept and pay for them, in accordance with the terms of the contract of sale.

32. Unless otherwise agreed, delivery of the goods and payment of the price are concurrent conditions, that is to say, the seller shall be ready and willing to give possession of the goods to the buyer in exchange for the price, and the buyer shall be ready and willing to pay the price in exchange for possession of the goods.

Payment and delivery are concurrent conditions.

33. Delivery of goods, sold may be made by doing anything which the parties agree shall be treated as delivery or which has the effect of putting the goods in the possession of the buyer or of any person authorised to hold them on his behalf.

Delivery.

34. A delivery of part of goods, in progress of the delivery of the whole, has the same effect, for the purpose of passing the property in such goods, as a delivery of the whole; but a delivery of part of the goods, with an intention of severing it from the whole, does not operate as a delivery of the remainder.

Effect of part delivery.

35. Apart from any express contract, the seller of goods is not bound to deliver them until the buyer applies for delivery.

Buyer to apply for delivery.

36. (1) Whether it is for the buyer to take possession of the goods or for the seller to send them to the buyer is a question depending in each case on the contract express or implied, between the parties. Apart from any such contract, goods sold are to be delivered at the place at which they are at the time of the sale, and goods agreed to be sold are to be delivered at the place at which they are at the time of the agreement to sell, or, if not then in existence, at the place at which they are manufactured or produced.

Rules as to delivery.

(2) Where under the contract of sale the seller is bound to send the goods to the buyer, but no time for sending them is fixed, the seller is bound to send them within a reasonable time.

(3) Where the goods at the time of sale are in the possession of a third person, there is no delivery by seller to buyer unless and until such third person acknowledges to the buyer that he holds the goods on his behalf:

Provided that nothing in this section shall affect the operation of the issue or transfer of any document of title to goods.

(4) Demand or tender of delivery may be treated as ineffectual unless made at a reasonable hour. What is a reasonable hour is a question of fact.

(5) Unless otherwise agreed, the expenses of and incidental to putting the goods into a deliverable state shall be borne by the seller.

Delivery of wrong quantity.

37. (1) Where the seller delivers to the buyer a quantity of goods less than he contracted to sell, the buyer may reject them, but if the buyer accepts the goods so delivered he shall pay for them at the contract rate.

(2) Where the seller delivers to the buyer a quantity of goods larger than he contracted to sell, the buyer may accept the goods included in the contract and reject the rest, or he may reject the whole. If the buyer accepts the whole of the goods so delivered, he shall pay for them at the contract rate.

(3) Where the seller delivers to the buyer the goods he contracted to sell mixed with goods of a different description not included in the contract, the buyer may accept the goods which are in accordance with the contract and reject the rest, or may reject the whole.

(4) The provisions of this section are subject to any usage of trade, special agreement or course of dealing between the parties.

Instalment deliveries.

38. (1) Unless otherwise agreed, the buyer of goods is not bound to accept delivery thereof by instalments.

(2) Where there is a contract for the sale of goods to be delivered by stated instalments which are to be separately

paid for, and the seller makes no delivery or defective delivery in respect of one or more instalments, or the buyer neglects or refuses to take delivery of or pay for one or more instalments, it is a question in each case depending on the terms of the contract and the circumstances of the case, whether the breach of contract is a repudiation of the whole contract, or whether it is a severable breach giving rise to a claim for compensation, but not to a right to treat the whole contract as repudiated.

Delivery to carrier or wharfinger.

39. (1) Where, in pursuance of a contract of sale, the seller is authorised or required to send the goods to the buyer, delivery of the goods to a carrier, whether named by the buyer or not, for the purpose of transmission to the buyer, or delivery of the goods, to a wharfinger for safe custody, is *prima facie* deemed to be a delivery of the goods to the buyer.

(2) Unless otherwise authorised by the buyer, the seller shall make such contract with the carrier or wharfinger on behalf of the buyer as may be reasonable having regard to the nature of the goods and the other circumstances of the case. If the seller omits so to do, and the goods are lost or damaged in course of transit or whilst in the custody of the wharfinger, the buyer may decline to treat the delivery to the carrier or wharfinger as a delivery to himself, or may hold the seller responsible in damages.

(3) Unless otherwise agreed, where goods are sent by the seller to the buyer by a route involving sea transit in circumstances in which it is usual to insure, the seller shall give such notice to the buyer as may enable him to insure them during their sea transit, and if the seller fails so to do, the goods shall be deemed to be at his risk during such sea transit.

Risk where goods are delivered at distant place.

40. Where the seller of goods agrees to deliver them at his own risk at a place other than that where they are when sold, the buyer shall, nevertheless, unless otherwise agreed, take any risk or deterioration in the goods necessarily incident to the course of transit.

Buyer's right of examining the goods.

41. (1) Where goods are delivered to the buyer which he has not previously examined, he is not deemed to have accepted them unless and until he has had a reasonable opportunity of examining them for the purpose of ascertaining whether they are in conformity with the contract.

(2) Unless otherwise agreed, when the seller tenders delivery of goods to the buyer, he is bound, on request, to afford the buyer a reasonable opportunity of examining the goods for the purpose of ascertaining whether they are in conformity with the contract.

Acceptance.

42. The buyer is deemed to have accepted the goods when he intimates to the seller that he has accepted them or when the goods have been delivered to him and he does any act in relation to them which is inconsistent with the ownership of the seller, or when, after the lapse of a reasonable time, he retains the goods without intimating to the seller that he has rejected them.

Buyer not bound to return rejected goods.

43. Unless otherwise agreed, where goods are delivered to the buyer and he refuses to accept them, having the right so to do, he is not bound to return them to the seller, but it is sufficient if he intimates to the seller that he refuses to accept them.

Liability of buyer for neglecting or refusing delivery of goods.

44. When the seller is ready and willing to deliver the goods and requests the buyer to take delivery, and the buyer does not within a reasonable time after such request take delivery of the goods, he is liable to the seller for any loss occasioned by his neglect or refusal to take delivery, and also for a reasonable charge for the care and custody of the goods :

Provided that nothing in this section shall affect the rights of the seller where the neglect or refusal of the buyer to take delivery amounts to a repudiation of the contract.

CHAPTER V.

RIGHT OF UNPAID SELLER AGAINST THE GOODS.

"Unpaid seller" defined.

45. (1) The seller of goods is deemed to be an "unpaid seller" within the meaning of this Act—

(a) when the whole of the price has not been paid or tendered;

(b) when a bill of exchange or other negotiable instrument has been received as conditional payment, and the condition on which it was received has not been fulfilled by reason of the dishonour of the instrument or otherwise.

(2) In this Chapter, the term "seller" includes any person who is in the position of a seller, as, for instance, an agent of the seller to whom the bill of lading has been indorsed, or a consignor or agent who has himself paid, or is directly responsible for, the price.

Unpaid seller's rights.

46. (1) Subject to the provisions of this Act and of any law for the time being in force, notwithstanding that the property in the goods may have passed to the buyer, the unpaid seller of goods, as such, has by implication of law—

(a) a lien on the goods for the price while he is in possession of them;

(b) in case of the insolvency of the buyer a right of stopping the goods in transit after he has parted with the possession of them;

(c) a right of re-sale as limited by this Act.

(2) Where the property in goods has not passed to the buyer, the unpaid seller has, in addition to his other remedies, a right of withholding delivery similar to and co-extensive with his rights of lien and stoppage in transit where the property has passed to the buyer.

Unpaid seller's lien.

Seller's lien.

47. (1) Subject to the provisions of this Act, the unpaid seller of goods who is in possession of them is entitled to retain possession of them until payment or tender of the price in the following cases, namely :—

(*a*) where the goods have been sold without any stipulation as to credit ;

(*b*) where the goods have been sold on credit, but the term of credit has expired ;

(*c*) where the buyer becomes insolvent.

(2) The seller may exercise his right of lien notwithstanding that he is in possession of the goods as agent or bailee for the buyer.

Part delivery.

48. Where an unpaid seller has made part delivery of the goods, he may exercise his right of lien on the remainder, unless such part delivery has been made under such circumstances as to show an agreement to waive the lien.

Termination of lien.

49. (1) The unpaid seller of goods loses his lien thereon—

(*a*) when he delivers the goods to a carrier or other bailee for the purpose of transmission to the buyer without reserving the right of disposal of the goods ;

(*b*) when the buyer or his agent lawfully obtains possession of the goods ;

(*c*) by waiver thereof.

(2) The unpaid seller of goods, having a lien thereon, does not lose his lien by reason only that he has obtained a decree for the price of the goods.

Stoppage in transit.

Right of stoppage in transit.

50. Subject to the provisions of this Act, when the buyer of goods becomes insolvent, the unpaid seller who has parted with the possession of the goods has the right of stopping

them in transit, that is to say, he may resume possession of the goods as long as they are in the course of transit, and may retain them until payment or tender of the price.

Duration of transit.

51. (1) Goods are deemed to be in course of transit from the time when they are delivered to a carrier or other bailee for the purpose of transmission to the buyer, until the buyer or his agent in that behalf takes delivery of them from such carrier or other bailee.

(2) If the buyer or his agent in that behalf obtains delivery of the goods before their arrival at the appointed destination, the transit is at an end.

(3) If, after the arrival of the goods at the appointed destination, the carrier or other bailee acknowledges to the buyer or his agent that he holds the goods on his behalf and continues in possession of them as bailee for the buyer or his agent, the transit is at an end and it is immaterial that a further destination for the goods may have been indicated by the buyer.

(4) If the goods are rejected by the buyer and the carrier or other bailee continues in possession of them, the transit is not deemed to be at an end, even if the seller has refused to receive them back.

(5) When goods are delivered to a ship chartered by the buyer, it is a question depending on the circumstances of the particular case, whether they are in the possession of the master as a carrier or as agent of the buyer.

(6) Where the carrier or other bailee wrongfully refuses to deliver the goods to the buyer or his agent in that behalf, the transit is deemed to be at an end.

(7) Where part delivery of the goods has been made to the buyer or his agent in that behalf, the remainder of the goods may be stopped in transit, unless such part delivery has been given in such circumstances as to show an agreement to give up possession of the whole of the goods.

How stoppage in transit is effected.

52. (1) The unpaid seller may exercise his right of stoppage in transit either by taking actual possession of the goods, or by giving notice of his claim to the carrier or other bailee in whose possession the goods are. Such notice may be given either to the person in actual possession of the goods or to his principal. In the latter case the notice, to be effectual, shall be given at such time and in such circumstances that the principal, by the exercise of reasonable diligence, may communicate it to his servant or agent in time to prevent a delivery to the buyer.

(2) When notice of stoppage in transit is given by the seller to the carrier or other bailee in possession of the goods, he shall re-deliver the goods to or according to the directions of, the seller. The expenses of such re-delivery shall be borne by the seller.

Transfer by buyer and seller.

Effect of sub-sale or pledge by buyer.

53. (1) Subject to the provisions of this Act, the unpaid seller's right of lien or stoppage in transit is not affected by any sale or other disposition of the goods which the buyer may have made, unless the seller has assented thereto :

Provided that where a document of title to goods has been issued or lawfully transferred to any person as buyer or owner of the goods, and that person transfers the document to a person who takes the document in good faith and for consideration, then, if such last mentioned transfer was by way of sale, the unpaid seller's right of lien or stoppage in transit is defeated, and, if such last mentioned transfer was by way of pledge or other disposition for value, the unpaid seller's right of lien or stoppage in transit can only be exercised subject to the rights of the transferee.

(2) Where the transfer is by way of pledge, the unpaid seller may require the pledgee to have the amount secured by the pledge satisfied in the first instance, as far as possible, out of any other goods or securities of the buyer in the hands of the pledgee and available against the buyer.

54. (1) Subject to the provisions of this section, a contract of sale is not rescinded by the mere exercise by an unpaid seller of his right of lien or stoppage in transit.

Sale not generally rescinded by lien or stoppage in transit.

(2) Where the goods are of a perishable nature, or where the unpaid seller who has exercised his right of lien or stoppage in transit gives notice to the buyer of his intention to re-sell, the unpaid seller may, if the buyer does not within a reasonable time pay or tender the price, re-sell the goods within a reasonable time and recover from the original buyer damages for any loss occasioned by his breach of contract, but the buyer shall not be entitled to any profit which may occur on the re-sale. If such notice is not given, the unpaid seller shall not be entitled to recover such damages and the buyer shall be entitled to the profit, if any, on the re-sale.

(3) Where an unpaid seller who has exercised his right of lien or stoppage in transit re-sells the goods, the buyer acquires a good title thereto as against the original buyer, notwithstanding that no notice of the re-sale has been given to the original buyer.

(4) Where the seller expressly reserves a right of re-sale in case the buyer should make default, and, on the buyer making defaults, re-sells the goods, the original contract of sale is thereby rescinded, but without prejudice to any claim which the seller may have for damages.

CHAPTER VI.

Suits for Breach of the Contract.

55. (1) Where under a contract of sale the property in the goods has passed to the buyer and the buyer wrongfully neglects or refuses to pay for the goods according to the terms of the contract, the seller may sue him for the price of the goods.

Suit for price.

(2) Where under a contract of sale the price is payable on a day certain irrespective of delivery and the buyer wrongfully neglects or refuses to pay such price, the seller may

sue him for the price although the property in the goods has not passed and the goods have not been appropriated to the contract.

Damages for non-acceptance.

56. Where the buyer wrongfully neglects or refuses to accept and pay for the goods, the seller may sue him for damages for non-acceptance.

Damages for non-delivery.

57. Where the seller wrongfully neglects or refuses to deliver the goods to the buyer, the buyer may sue the seller for damages for non-delivery.

I of 1877.

Specific performance.

58. Subject to the provisions of Chapter II of the Specific Relief Act, 1877, in any suit for breach of contract to deliver specific or ascertained goods, the Court may, if it thinks fit, on the application of the plaintiff, by its decree direct that the contract shall be performed specifically, without giving the defendant the option of retaining the goods on payment of damages. The decree may be unconditional, or upon such terms and conditions as to damages, payment of the price or otherwise, as the Court may deem just, and the application of the plaintiff may be made at any time before the decree.

Remedy for breach of warranty.

59. (1) Where there is a breach of warranty by the seller, or where the buyer elects or is compelled to treat any breach of a condition on the part of the seller as a breach of warranty, the buyer is not by reason only of such breach of warranty entitled to reject the goods; but he may—

(*a*) set up against the seller the breach of warranty in diminution or extinction of the price; or

(*b*) sue the seller for damages for breach of warranty.

(2) The fact that a buyer has set up a breach of warranty in diminution or extinction of the price does not prevent him from suing for the same breach of warranty if he has suffered further damage.

Repudiation of contract before due date.

60. Where either party to a contract of sale repudiates the contract before the date of delivery, the other may either treat the contract as subsisting and wait till the date of delivery, or he may treat the contract as rescinded and sue for damages for the breach.

Interest by way of damages and special damages.

61. (1) Nothing in this Act shall affect the right of the seller or the buyer to recover interest or special damages in any case where by law interest or special damages may be recoverable, or to recover the money paid where the consideration for the payment of it has failed.

(2) In the absence of a contract to the contrary, the Court may award interest at such rate as it thinks fit on the amount of the price—

(*a*) to the seller in a suit by him for the amount of the price—from the date of the tender of the goods or from the date on which the price was payable ;

(*b*) to the buyer in a suit by him for the refund of the price in a case of a breach of the contract on the part of the seller—from the date on which the payment was made.

CHAPTER VII.

MISCELLANEOUS.

Exclusion of implied terms and conditions.

62. Where any right, duty or liability would arise under a contract of sale by implication of law, it may be negatived or varied by express agreement or by the course of dealing between the parties, or by usage, if the usage is such as to bind both parties to the contract.

Reasonable time a question of fact.

63. Where in this Act any reference is made to a reasonable time, the question what is a reasonable time is a question of fact.

Auction sale.

64. In the case of a sale by auction—

(1) where goods are put up for sale in lots, each lot is *prima facie* deemed to be the subject of a separate contract of sale ;

(2) the sale is complete when the auctioneer announces its completion by the fall of the hammer or in other customary manner ; and, until such announcement is made, any bidder may retract his bid ;

(3) a right to bid may be reserved expressly by or on behalf of the seller and, where such right is expressly so reserved, but not otherwise, the seller or any one person on his behalf may, subject to the provisions hereinafter contained, bid at the auction ;

(4) where the sale is not notified to be subject to a right to bid on behalf of the seller, it shall not be lawful for the seller to bid himself or to employ any person to bid at such sale, or for the auctioneer knowingly to take any bid from the seller or any such person ; and any sale contravening this rule may be treated as fraudulent by the buyer ;

(5) the sale may be notified to be subject to a reserved or upset price ;

(6) if the seller makes use of pretended bidding to raise the price, the sale is voidable at the option of the buyer.

IX of 1872.

Repeal.

65. Chapter VII of the Indian Contract Act, 1872, is hereby repealed.

Savings.

66. (1) Nothing in this Act or in any repeal effected thereby shall affect or be deemed to affect—

(*a*) any right, title, interest, obligation or liability already acquired, accrued or incurred before the commencement of this Act, or

(*b*) any legal proceedings or remedy in respect of any such right, title, interest, obligation or liability, or

(*c*) anything done or suffered before the commencement of this Act, or

(*d*) any enactment relating to the sale of goods which is not expressly repealed by this Act, or

(*e*) any rule of law not inconsistent with this Act.

(2) The rules of insolvency relating to contracts for the sale of goods shall continue to apply thereto, notwithstanding anything contained in this Act.

(3) The provisions of this Act relating to contracts of sale do not apply to any transaction in the form of a contract of sale which is intended to operate by way of mortgage, pledge, charge or other security.

INDIAN CONTRACT (AMENDMENT) ACT.

ACT NO. IV OF 1930.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor General on the* 15th *March*, 1930.)

An Act to amend the Indian Contract Act, 1872.

WHEREAS it is expedient to amend the Indian Contract Act, 1872, for the purposes hereinafter appearing; It is hereby enacted as follows :— IX of 1872.

Short title and commencement.

1. (1) This Act may be called the Indian Contract (Amendment) Act, 1930.

(2) It shall come into force on the first day of July, 1930.

Amendment of section 178, Act IX of 1872.

2. For section 178 of the Indian Contract Act, 1872, the following sections shall be substituted, namely :— IX of 1872.

Pledge by mercantile agent.

" 178. Where a mercantile agent is, with the consent of the owner, in possession of goods or the documents of title to goods, any pledge made by him, when acting in the ordinary

course of business of a mercantile agent shall be as valid as if he were expressly authorised by the owner of the goods to make the same; provided that the pawnee acts in good faith and has not at the time of the pledge notice that the pawnor has not authority to pledge.

III of 1930. *Explanation.*—In this section, the expressions 'mercantile agent' and 'documents of title' shall have the meanings assigned to them in the Indian Sale of Goods Act, 1930.

Pledge by person in possession under voidable contract.

178A. When the pawnor has obtained possession of the goods by him under a contract voidable under section 19 or section 19A, but the contract has not been rescinded at the time of the pledge, the pawnee acquires a good title to the goods, provided he acts in good faith and without notice of the pawnor's defect of title."

TRANSFER OF PROPERTY (AMENDMENT) ACT. ACT NO. V OF 1930.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 15th March, 1930.)

An Act to amend the Transfer of Property (Amendment) Act, 1929, for a certain purpose.

XX of 1929. WHEREAS it is expedient to amend the Transfer of Property (Amendment) Act, 1929, for the purpose hereinafter appearing; It is hereby enacted as follows:—

Short title. 1. This Act may be called the Transfer of Property (Amendment) Act, 1930.

Amendment of section 4, Act XX of 1929.

XX of 1929. 2. In section 4 of the Transfer of Property (Amendment) Act, 1929,—

(*i*) in *Explanation I*, for the words "if the instrument has been registered under sub-section (2) of section 30 of the

XVI of 1908. Indian Registration Act, 1908, from the earliest date on

which a memorandum thereof has been filed by any Sub-Registrar under section 66 of that Act " the following words shall be substituted, namely :—

" where the property is not all situated in one sub-district, or where the registered instrument has been registered under sub-section (2) of section 30 of the Indian Registration Act, 1908, from the earliest date on which any memorandum of such registered instrument has been filed by any Sub-Registrar within whose sub-district any part of the property which is being acquired, or of the property wherein a share or interest is being acquired, is situated " ; and XVI of 1908.

(*ii*) in proviso (2) to *Explanation I*, after the word " instrument " the words " or memorandum " shall be inserted.

INDIAN PATENT AND DESIGNS (AMENDMENT) ACT.

ACT NO. VII OF 1930.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 16th March*, 1930.)

An Act further to amend the Indian Patents and Designs Act 1911, for certain purposes.

WHEREAS it is expedient further to amend the Indian Patents and Designs Act, 1911, for the purposes hereinafter appearing ; It is hereby enacted as follows :— II of 1911.

Short title and commencement.

1. (1) This Act may be called the Indian Patents and Designs (Amendment) Act, 1930.

(2) It shall come into force on the 1st day of July, 1930.

II of 1911.

Amendment to section 2, Act II of 1911.

2. In section 2 of the Indian Patents and Designs Act 1911 (hereinafter referred to as the said Act),—

(*a*) for clause (5) the following clause shall be substituted, namely :—

" (5) ' design ' means only the features of shapes, configuration, pattern or ornament applied to any article by any industrial process or means, whether manual, mechanical or chemical, separate or combined, which in the finished article appeal to and are judged solely by the eye ; but does not include any mode or principle of construction or anything which is in substance a mere mechanical device, and does not include any trade mark as defined in section 478, or property mark as defined in section 479, of the Indian Penal Code."

XLV of 1860.

(*b*) for clause (12) the following clause shall be substituted, namely :—

" (12) ' patentee ' means the person for the time being entered on the register of patents kept under this Act as the grantee or proprietor of the patent " ; and

(*c*) in clause (14), for the words " new and original " the words " new or original " shall be substituted.

Amendment of section 5, Act II of 1911.

3. In section 5 of the said Act,—

(*a*) in sub-section (1),—

(*i*) in clause (*b*), the words " or relate to more than one invention " shall be omitted ;

(*ii*) after clause (*e*) the following shall be inserted, namely :—

" or

(*f*) the specification relates to more than one invention " ; and

(*iii*) the following proviso shall be added to the sub-section, namely :—

" Provided that, when a specification comprises more than one invention, the application shall, if the

Controller or the applicant so requires, be restricted to one invention and the other inventions may be made the subject-matter of fresh applications; and any such fresh application shall be proceeded with as a substantive application, but the Controller may, in his discretion, direct that any such fresh application made before the acceptance of the original application shall bear the date of the original application or such later date as he may fix, and the fresh application shall be deemed, for the purposes of this Act, to have been made on the date which it bears in accordance with such direction"; and

(*b*) in sub-section (4), for the proviso the following proviso shall be substituted, namely :—

"Provided that where, before, or within three months after, the expiration of the said period of twelve months, a request is made to the Controller for an extension of time by any period not exceeding three months, the application shall, on payment of the prescribed fee, be continued or revived, as the case may be, during, but not beyond, the period of extension so requested."

Omission of section 8 from Act II of 1911.

4. Section 8 of the said Act shall be omitted.

Amendment of section 63, Act II of 1911.

5. In sub-section (1) of section 9 of the said Act, for the word "three" the word "four" shall be substituted.

Amendment of section 64, Act II 1911.

6. (1) After sub-section (1) of section 10 of the said Act the following sub-section shall be inserted, namely :—

"(1A) Notwithstanding anything contained in sub-section (1), where—

(*a*) an applicant has agreed in writing that on the grant to him of a patent he will assign it to another party or to a joint applicant and refuses to proceed with the application, or

(*b*) disputes arise between joint applicants as to proceeding with an application,

the Controller, if he is satisfied of the existence of such agreement or, in any other case, that any joint applicant or applicants ought to be allowed to proceed alone, may direct that such other party or joint applicant or applicants may proceed with the application accordingly and may grant a patent to him or them, as the case may be :

Provided that—

(*i*) the Controller shall not give any such direction until every party interested has had an opportunity of being heard by him, and

(*ii*) an appeal from any such direction shall lie to the Governor-General in Council."

(2) In sub-section (2) of the same section—

(*i*) in clause (*b*) of the proviso, the words "or by a reference under section 8," shall be omitted ; and

(*ii*) in clause (*d*), for the words "in consequence of the neglect or failure of the applicant to pay any fee" the words "for any reason" shall be substituted ; after the words "allowed by" the words "any of the foregoing provisions of" shall be inserted ; and for the words "to such an extent as may be prescribed" the words "to the extent applied for but not exceeding three months" shall be substituted.

Amendment of section 11, Act II of 1911.

7. In section 11 of the said Act, for the words "publication of the specification" the words "advertisement of the acceptance of the application" shall be substituted.

Amendment of section 13, Act II of 1911.

8. For sub-section (2) of section 13 of the said Act the following sub-section shall be substituted, namely :—

"(2) Where a patent has been revoked by the High Court on the ground that it has been obtained in fraud of the true and first inventor, or where the grant of a patent has been

refused by the Controller under section 9 on the ground stated in clause (*a*) of sub-section (1) of that section, the Controller may, on the application of the true inventor or his legal representative or assign made in accordance with the provisions of this Act, grant to him a patent for the whole or any part of the invention, and the patent so granted shall bear the same date as the patent so revoked or, in the case of a patent the grant of which has been refused, the same date as would have been borne by the patent if it had been granted :

Provided that no suit shall be brought for any infringement of the patent so granted committed before the actual date when such patent was granted."

Amendment of section 14, Act II 1911.

9. In section 14 of the said Act,—

(*a*) in sub-section (1), for the word "fourteen" the word "sixteen" shall be substituted ;

(*b*) after the same sub-section the following sub-sections shall be inserted, namely :—

"(1*A*) Any patent the original term of which had not expired on or before the 1st day of July, 1930, shall have effect as if the term mentioned therein was sixteen years instead of fourteen years, and any license existing at that date which has been granted for the term of the patent shall be treated as having been granted for the term as so extended if the licensee so desires.

(1*B*) Where any party to a contract with the patentee or any other person entered into before the 1st day of January, 1930, is subjected to loss or liability by reason of the extension of the term of any patent under this section, any District Court having jurisdiction may determine in what manner and by which parties such loss or liability shall be borne " ; and

(*c*) in sub-section (2), for the proviso the following proviso shall be substituted, namely :—

" Provided that where the patentee, before, or within three months after, the expiration of the time for

payment, applies to the Controller for an extension of time by any period not exceeding three months, the patent shall, on payment of such additional fee as may be prescribed, be continued or revived, as the case may be, during, but not beyond, the period of extension applied for."

Amendment of section 15, Act II of 1911.

10. In section 15 of the said Act,—

(*a*) in sub-section (1), the words " after advertising in the prescribed manner his intention to do so," shall be omitted ; and after the words " prescribed fee " the following shall be added, namely :—

" and must be advertised by the patentee within the prescribed time and in the prescribed manner " ;

(*b*) in sub-section (2), after the word " may " the words " within such time as may be prescribed and on payment of the prescribed fee," shall be inserted ; and

(*c*) in sub-section (6), for the words " seven" and " fourteen " the words " five " and " ten " shall be substituted, respectively.

Insertion of new section 15A in Act II of 1911.

11. After section 15 of the said Act the following section shall be inserted, namely :—

" 15A. (1) Where a patent for an invention has been applied for or granted, and the applicant or the patentee, as the case may be, applies for a further patent in respect of any improvement in or modification of the invention, he may in his application for the further patent request that the term limited in that patent for the duration thereof be the same as that of the original patent or so much of that term as is unexpired, and, if he does so, a patent (hereinafter referred to as a patent of addition) may be granted for such term as aforesaid.

Patents of addition.

(2) Save as otherwise expressly provided by this Act, a patent of addition shall remain in force as long as the patent

for the original invention remains in force, but no longer, and in respect of a patent of addition no fees shall be payable for renewal :

Provided that if the patent for the original invention is revoked, then the patent of addition shall, if the authority by which it is revoked so orders, become an independent patent, and the fees payable, and the dates when they become payable, shall be determined by its date, but its duration shall not exceed the unexpired term of the patent for the original invention.

(3) The grant of a patent of addition shall be conclusive evidence that the invention is a proper subject for a patent of addition, and the validity of the patent shall not be questioned on the ground that the invention ought to have been the subject of an independent patent."

Amendment of section 18, Act II of 1911.

12. In section 18 of the said Act, after the word " disclaimer " the words , " correction or explanation " shall be inserted.

Amendment of section 19, Act II of 1911.

13. In section 19 of the said Act, for the words " before the disclaimer, correction or explanation " the words " before the date of the decision allowing the amendment " shall be substituted.

Amendment of section 20, Act II 1911.

14. In sub-section (4) of section 20 of the said Act, the words " and, unless such copies have been so supplied, such deeds, licenses or other documents shall not be received as evidence of any transaction affecting a patient " shall be omitted.

Substitution of new sections for section 21, Act II of 1911.

15. For section 21 of the said Act the following sections shall be substituted, namely :—

Patent to bind Crown.

" 21. (1) Subject to the other provisions of this section, a patent shall have to all intents the like effect as against His Majesty the King as it has against a subject.

(2) The officers or authorities administering any department of the service of His Majesty may, by themselves or by such of their agents, contractors or others as may be authorised in writing by them, at any time after the application, and after giving notice to the applicant or patentee, make, use or exercise the invention for the service of the Crown on such terms as may, either before or after the use thereof, be agreed on, with the approval of the Governor General in Council, between such officers or authorities and the applicant or patentee, or, in default of agreement, as may be settled in the manner hereinafter provided. And the terms of any agreement or license concluded between the applicant or patentee and any person other than such officers or authorities, shall be inoperative so far as concerns the making, use or exercise of the invention for the service of the Crown.

(3) Where an invention which is the subject of any patent has, before the date of the patent, been duly recorded in a document by, or tried by or on behalf of, the officers or authorities administering any department of the service of His Majesty (such invention not having been communicated directly or indirectly by the applicant or patentee), such officers or authorities, or such of their agents, contractors, or others, as may be authorised in writing by them, may, after giving notice to the applicant or patentee, make, use or exercise the invention so recorded or tried for the service of the Crown, free of any royalty or other payment to the applicant or patentee, notwithstanding the existence of the patent. If, in the opinion of such officers or authorities, the disclosure to the applicant or patentee, as the case may be, of the document recording the invention, or the evidence of the trial thereof, if required, would be detrimental to the public interest, it may be made confidentially to counsel on behalf of the applicant or patentee, or to any independent expert mutually agreed upon.

(4) In the event of any dispute as to the making, use or exercise of an invention under this section, or the terms therefor, or as to the existence or scope of any record or trial as aforesaid, the matter shall be referred to the High Court for decision, who shall have power to refer the whole matter or any question or issue of fact arising thereon to be tried

before a special or official referee or an arbitrator upon such terms as it may direct. The Court, referee or arbitrator, as the case may be, may, with the consent of the parties, take into consideration the validity of the patent for the purposes only of the referee and for the determination of the issues between the applicant or patentee and such officers or authorities. The Court, referee, or arbitrator, further, in settling the terms as aforesaid, shall be entitled to take into consideration any benefit or compensation which the applicant or patentee, or any other person interested in the patent, may have received directly or indirectly from the Crown or from such officers or authorities in respect of such patent:

Provided that, if the inventor or patentee is a Government servant and the subject-matter of the invention is certified by the Governor General in Council or Local Government to be connected with work done in the course of such service, any such dispute shall be settled by the Governor General in Council after hearing the applicant or patentee and any other person having an interest in the invention or patent.

(5) The right to use an invention for the services of the Crown under the provisions of this section, or any provisions for which this section is substituted, shall include, and shall be deemed always to have included, the power to sell any articles made in pursuance of such right which are no longer required for the services of the Crown.

(6) Nothing in this section shall affect the right of the Crown or of any person deriving title directly or indirectly from the Crown to sell or use any articles forfeited under any law for the time being in force relating to customs or excise.

Assignment of patent to the Secretary of State for India in Council.

21A. (1) The inventor of any improvement in instruments or munitions of war may (either for or without valuable consideration) assign to the Secretary of State for India in Council on behalf of His Majesty all the benefit of the invention and of any patent obtained or to be obtained for the invention; and the Secretary of State for India in Council may be a party to the assignment.

(2) The assignment shall effectually vest the benefit of the invention and patent in the Secretary of State for India in

Council on behalf of His Majesty, and all covenants and agreements therein contained for keeping the invention secret and otherwise shall be valid and effectual (notwithstanding any want of valuable consideration), and may be enforced accordingly by or on behalf of the Secretary of State for India in Council.

(3) Where any such assignment has been made, the Governor General in Council may, at any time before the publication of the specification, certify to the Controller that, in the interest of the public service, the particulars of the invention and of the manner in which it is to be performed should be kept secret.

(4) If the Governor General in Council so certify, the application and specifications, with the drawings (if any) and any amendment of the specification and any copies of such documents and drawings, shall, instead of being left in the ordinary manner at the Patent Office, be delivered to the Controller in a packet sealed by authority of the Governor General in Council.

(5) The packet shall, until the expiration of the term during which a patent for the invention may be in force, be kept sealed by the Controller, and shall not be opened save under the authority of an order of the Governor-General in Council.

(6) The sealed packet shall be delivered at any time during the continuance of the patent to any person authorised by the Governor General in Council to receive it, and shall, if returned to the Controller, be again kept sealed by him.

(7) On the expiration of the term of the patent, the sealed packet shall be delivered to the Governor General in Council.

(8) Where the Governor General in Council certifies as aforesaid after an application for a patent has been left at the Patent Office but before the publication of the specification, the application and specifications, with the drawings (if any), shall be forthwith placed in a packet sealed by authority of

the Controller, and the packet shall be subject to the foregoing provisions respecting a packet sealed by authority of the Governor General in Council.

(9) No proceeding by petition or otherwise shall lie for revocation of a patent granted for an invention in relation to which a certificate has been given by the Governor General in Council as aforesaid.

(10) No copy of any specification or other document or drawing, by this section required to be placed in a sealed packet, shall in any manner whatever be published or open to the inspection of the public, but, save as otherwise provided in this section, the provisions of this Act shall apply in respect of any such invention and patent as aforesaid.

(11) The Governor General in Council may at any time waive the benefit of this section with respect to any particular invention, and the specifications, documents and drawings shall be thenceforth kept and dealt with in the ordinary way.

(12) The communication of any invention for any improvement in instruments or munitions of war to the Secretary of State for India in Council or the Governor General in Council or to any person or persons authorised by the Secretary of State for India in Council or the Governor General in Council to investigate the same or the merits thereof, shall not, nor shall anything done for the purposes of the investigation, be deemed use or publication of such invention so as to prejudice the grant or validity of any patent for the same."

Amendment of section 22, Act II of 1911.

16. In section 22 of the said Act,—

(*a*) in sub-section (1), for the words "the reasonable requirements of the public with respect to a patented invention have not been satisfied" the words "the demand for a patented article in British India is not being met to an adequate extent and on reasonable terms" shall be substituted;

(*b*) in sub-section (4), for the words "the reasonable requirements of the public with reference to the patented invention have not been satisfied" the word "the demand for the patented article in British India is not being met to an adequate extent and on reasonable terms" shall be substituted; and for the words "the reasonable requirements of the public will not be satisfied" the words "the demand will not be adequately met" shall be substituted;

(*c*) in sub-section (5),—

(*i*) for the words "the reasonable requirements of the public shall not be deemed to have been satisfied" the words "the demand for a patented article shall not be deemed to have been met to an adequate extent and on reasonable terms" shall be substituted;

(*ii*) in clause (*a*), the words "or the demand for the patented article or the article produced by the patented process is not reasonably met" shall be omitted; and

(*iii*) in clause (*b*), the words "before or after the commencement of this Act" shall be omitted; and

(*d*) sub-section (6) shall be omitted.

Amendment of section 23, Act II of 1911.

17. In section 23 of the said Act,—

(*a*) in sub-section (1), for the words "for the revocation of the patent" the words "for relief under this section" shall be substituted; and

(*b*) in sub-section (2), after the words "may make an order" the letter and brackets "(*a*)" shall be inserted, and after clause (*ii*) the following shall be added, namely:—

"or

(*b*) ordering the patentee to grant a license to the applicant which may be a license exclusive to him or otherwise as the Governor General in Council may direct."

Insertion of new section 23A in Act II of 1911.

18. After section 23 of the said Act the following section shall be inserted, namely :—

"23A. An order of the High Court under section 22 or of the Governor General in Council under section 22 or section 23, directing the grant of any license, shall, without prejudice to any other method of enforcement, operate as if it were embodied in a deed granting a license and executed by the patentee and all other necessary parties."

Operation of order under section 22 or section 23.

Amendment of section 26, Act II of 1911.

19. In clause (*g*) of sub-section (1) of section 26 of the said Act, for the words "a part", in both places where they occur, the words "the whole or a part" shall be substituted.

Amendment of section 35, Act II of 1911.

20. In sub-section (1) of section 35 of the said Act, for the words "either of" the word "all" shall be substituted.

Insertion of new section 35A in Act II of 1911.

21. After section 35 of the said Act the following section shall be inserted, namely :—

"35A. Notwithstanding anything contained in section 19, if the Court in any action for infringement of a patent finds that any one or more of the claims in the specification in respect of which the infringements alleged are valid, it may, subject to its discretion as to costs and as to the date from which damages should be reckoned and to such terms as to amendment as it may deem desirable, grant relief in respect of any of such claims which are infringed without regard to the invalidity of any other claim in the specification. In exercising such discretion the Court may take into consideration the conduct of the parties in inserting such invalid claims in the specification or permitting them to remain there."

Grant of relief in respect of particular claims.

Amendment of section 36, Act II of 1911.

22. In section 36 of the said Act,—

(1) for the words "to be the patentee of an invention" the words "to have an interest in a patent" shall be substituted ;

(2) for the words "any legal rights of the person making such threats" the words "the patent" shall be substituted; and

(3) for the proviso the following shall be substituted, namely :—

"Provided that this section shall not apply if an action for infringement of the patent is commenced and prosecuted with due diligence."

Amendment of section 44, Act II of 1911.

23. In section 44 of the said Act,—

(1) in clause (*a*), for the words "new and original design" the words "new or original design" shall be substituted; and

(2) after clause (*b*) the following proviso shall be added, namely :—

"Provided that such subsequent registration shall not extend the period of copyright in the design beyond that arising from previous registration."

Insertion of new sections 51A and 51B in Act II of 1911.

24. After section 51 of the said Act the following sections shall be inserted, namely :—

Cancellation of registration.

"51A. (1) Any person interested may present a petition for the cancellation of the registration of a design—

(*a*) at any time after the registration of the design, to the High Court on any of the following grounds, namely :—

(*i*) that the design has been previously registered in British India; or

(*ii*) that it has been published in British India prior to the date of registration; or

(*iii*) that the design is not a new or original design;

(*b*) within one year from the date of the registration to the Controller on either of the grounds specified in sub-clauses (*i*) and (*ii*) of clause (*a*).

(2) An appeal shall lie from any order of the Controller under this section to the High Court, and the Controller may at any time refer any such petition to the High Court, and the High Court shall decide any petition so referred.

Registration of designs to bind the Crown.

51B. The provisions of section 21 shall apply to registered designs as if those provisions were re-enacted herein and in terms made applicable to registered designs."

Amendment of section 62, Act II of 1911.

25. In section 62 of the said Act, clause (*b*) shall be omitted.

Amendment of section 63, Act II of 1911.

26. In section 63 of the said Act,—

(*a*) for sub-sections (1) and (2) the following sub-sections shall be substituted, namely :—

"(1) Where a person becomes entitled by assignment, transmission or other operation of law to a patent or to the copyright in a registered design, he may make application to the Controller to register his title, and the Controller shall, on receipt of such application and on proof of title to his satisfaction, register him as the proprietor of such patent or design, and shall cause an entry to be made in the prescribed manner in the register of the assignment, transmission or other instrument affecting the title.

(2) Where any person becomes entitled as mortgagee licensee or otherwise to any interest in a patent or registered design, he may make application to the Controller to register his title, and the Controller shall, on receipt of

such application and on proof of title to his satisfaction, cause notice of the interest to be entered in the prescribed manner in the register of patents or designs, as the case may be, with particulars of the instrument, if any, creating such interest" ; and

(*b*) after sub-section (3) the following sub-section shall be added, namely :—

"(4) Except in the case of an application made under section 64, a document or instrument in respect of which no entry has been made in the register in accordance with the provisions of sub-sections (1) and (2) shall not be admitted in evidence in any Court in proof of the title to a patent or to copyright in a design or to any interest therein, unless the Court, for reasons to be recorded in writing, otherwise directs."

Amendment of Section 64, Act II of 1911.

27. In section 64 of the said Act,—

(*a*) in sub-section (1), for the words "A High Court" the words "The Controller" and for the words "as it may think fit" the words "as he thinks fit and rectify the register accordingly" shall be substituted, respectively ;

(*b*) in sub-section (2), for the word "Court" the word "Controller" shall be substituted ;

(*c*) for sub-section (3) the following sub-section shall be substituted, namely :—

"(3) An appeal shall lie to the High Court from any order of the Controller under this section ; and the Controller may refer any application under this section to the High Court for decision, and the High Court shall dispose of any application so referred" ; and

(*d*) for sub-section (5) the following sub-section shall be substituted, namely :—

"(5) Nothing in this section shall be deemed to empower the Controller—

(*a*) to rectify the register of patents, or to decide any question relating to a patent, otherwise than for the purpose of correcting a mistake of fact apparent from a reference either to the patent itself or to some order of a competent authority made under any other provision of this Act, or

(*b*) to make any such order cancelling the registration of a design as is provided for in section 51A."

Amendment of section 69, Act II of 1911.

28. Section 69 of the said Act shall be re-numbered as sub-section (1) of that section, and to that section as so re-numbered the following sub-section shall be added, namely :

"(2) An appeal shall lie to the Governor-General in Council from an order of the Controller under this section."

Amendment of section 70, Act II of 1911.

29. In section 70 of the said Act, for the word "two", in both places where it occurs, the word "three" shall be substituted.

Insertion of new section 74A in Act II of 1911.

30. After section 74 of the said Act the following section shall be inserted, namely :—

"74A. Where a person giving notice of any opposition under this Act or giving notice to the Court of appeal from any decision of the Controller under this Act, neither resides nor carries on business in British India, the Controller or the Court, as the case may be, may require such person to give security for the payment of all costs incurred and likely to be incurred

Security for costs.

in the proceedings or appeal, as the case may be, and, in default of such security being given, may disallow the opposition or dismiss the appeal."

Amendment of section 77, Act II of 1911.

31. In section 77 of the said Act,—

(1) after clause (*e*) of sub-section (1) the following clauses shall be inserted, namely :—

"(*ee*) for the manner in which fees leviable under this Act may be paid ;

(*eee*) for ensuring secrecy with respect to patents to which section 21A applies ;" and

(2) after sub-section (2) the following sub-section shall be inserted, namely :—

"(2A) Nothing in sub-section (2) shall apply in the case of rules made for the purpose specified in clause (*eee*) of sub-section (1) ; and any such rules may modify any of the provisions of this Act so far as may be necessary for that purpose."

Amendment of section 78A, Act II of 1911.

32. In section 78A of the said Act,—

(1) in clause (*a*) of the proviso to sub-section (1), for the word "four" the word "six" shall be substituted ; and

(2) in sub-section (4), after the words "His Majesty's dominions", where they first occur, the words "or of any State in India", and after those words where they occur for the second time, the words "or in that State, as the case may be," shall be inserted.

Amendment of the Schedule to Act II of 1911.

33. In the Schedule to the said Act, in the entry specifying the fee payable before the expiration of the 8th year from the date of a patent, for the figures "50" the figures "100"

shall be substituted, and for the last five entries the following shall be substituted, namely :—

	Rs.
"Before the expiration of the 12th year from the date of the patent	150
Before the expiration of the 13th year from the date of the patent	150
Before the expiration of the 14th year from the date of the patent	150
Before the expiration of the 15th year from the date of the patent	150
Provided that the fees for two or more years may be paid in advance	
On application to extend the term of a patent ..	50
Before the expiration of each year of the extended term of a patent or of a new patent granted under section 15	150
On application for registration of a design ..	3"

INSOLVENCY LAW (AMENDMENT) ACT.

ACT No. X OF 1930.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 20th March*, 1930.)

An Act to amend the law relating to insolvency, for certain purposes.

WHEREAS it is expedient to amend the law relating to insolvency, for the purposes hereinafter appearing; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Insolvency Law (Amendment) Act, 1930.

III of 1909.

Amendment of section 2, Act III of 1909.

2. In clause (*c*) of section of the Presidency-towns Insolvency Act, 1909 (hereinafter referred to as the said Act), after the words "acting official assignee," the words "and a deputy official assignee, whether permanent or acting" shall be added.

Insertion of new section 18A in Act III of 1909.

3. After section 18 of the said Act the following section shall be inserted, namely :—

" 18A. (1) The Court may, at any time after the presentation of an insolvency petition, stay any insolvency proceedings pending against the debtor in any Court subject to the superintendence of the Court, and may, at any time after the making of an order of adjudication, annul an adjudication against the debtor made by any such Court.

Control over insolvency proceedings in subordinate Courts.

(2) Where an adjudication is annulled under sub-section (1), all sales and dispositions of property and payments duly made and all acts done by the Court whose order is annulled, or by the receiver appointed buy it or other person acting under his authority, shall be valid, but the property vested in such Court or receiver shall vest in the official assignee, and the Court may make such direction in regard to the custody of such property as it thinks fit.

(3) Notice of the order annulling an adjudication under sub-section (1) shall be published in the local official Gazette and in such other manner as may be prescribed."

Amendment of section 77 of Act III of 1909.

4. In section 77 of the said Act,—

(*a*) in sub-section (1),—

(*i*) after the word " estates " the words " and such person or persons as he thinks fit to the office of deputy official assignee " shall be inserted, and

(*ii*) for the words " that office " the words " any of the said offices " shall be substituted ;

(*b*) after sub-section (1), the following sub-section shall be inserted, namely :—

" (1A) Subject to rules made under section 112, the deputy official assignee shall have all the powers and shall discharge all the duties and in exercise of such powers and in the discharge of such duties shall be subject to all the liabilities of the official assignee under this Act" ; and

(*c*) in sub-section (2), after the words " official assignee " the words " and every deputy official assignee." shall be inserted.

Amendment of section 112, Act III of 1909.

5. In sub-section (2) of section 112 of the said Act after clause (*r*), the following clause shall be added, namely :—

" (*s*) the distribution of work between the official assignee and his deputy or deputies."

6. In section 53 of the Provincial Insolvency Act, 1920, after the words " is adjudged insolvent " the word " on a petition presented " shall be inserted. V of 1920.

Amendment of section 53, Act V of 1920.

INDIAN TARIFF (AMENDMENT) ACT.

ACT No. XI OF 1930.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor General on the 21st March*, 1930.)

An Act further to amend the Indian Tariff Act, 1894, for certain purposes.

WHEREAS it is expedient further to amend the Indian Tariff Act, 1894, for the purposes hereinafter appearing ; It is hereby enacted as follows :— VIII of 1894.

Short title and commencement.

1. (1) This Act may be called the Indian Tariff (Amendment) Act, 1930.

VIII of 1894. (2) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, appoint.

Amendment of the Second Schedule to Act VIII of 1894.

2. In the Second Schedule to the Indian Tariff Act, 1894, there shall be made the amendments specified in the Schedule to this Act.

THE SCHEDULE.

(*See section* 2.)

AMENDMENTS TO THE SECOND SCHEDULE TO THE INDIAN TARIFF ACT, 1894.

1. After Item No. 2, and under the heading "*II.—Raw materials and produce and articles mainly unmanufactured*—", the following heading and Item shall be inserted, namely :—

"DYES AND COLOURS.

2A | BARKS for tanning."

2. In Item No. 9, after the words "calcium cyanamide," the words "ammonium phosphates" shall be inserted.

3. In Item No. 12, sub-item (*a*) shall be omitted.

4. In Item No. 15, after the words "spraying machines," the words "powder-blowers, white-ant exterminating machines," shall be inserted.

5. In Item No. 16,—

(*a*) for the words "DAIRY APPLIANCES", the words "DAIRY AND POULTRY FARMING APPLIANCES" shall be substituted ;

(*b*) for the words "and butter workers" the following words shall be substituted, namely :—

"butter workers, milk-bottle fillers and cappers, apparatus specially designed for testing milk and other dairy produce, and incubators" ; and

(*c*) for the words "dairy purposes" the words "dairy and poultry farming purposes" shall be substituted.

6. In item No. 18,—

(*a*) after the words "SUGAR-MILLS", the words "SUGAR CENTRIFUGES, SUGAR PUG-MILLS," shall be inserted; and

(*b*) after the words "animal power", the words "and pans for boiling sugar-cane juice" shall be inserted.

7. In Item No. 18C,—

(*a*) after the words "electrotype blocks", the words "process blocks and highly polished copper or zinc sheets specially prepared for making process blocks," shall be inserted;

(*b*) after the words "roller composition", the words "lithographic nap rollers," shall be inserted;

(*c*) after the words "and casting machines", the words "paper in rolls with side perforations to be used after further perforation for type-casting," shall be inserted; and

(*d*) for the words "and paging machines", the words "paging machines and clarified liquid glue," shall be substituted.

8. After Item No. 25A, the following Item shall be inserted, namely :—

"25B | PLANTS, living, all sorts."

9. In Item No. 34A, after the words and brackets "(except in tablets)", the words "and such other substances as the Governor General in Council may, by notification in the Gazette of India, declare to be of a like nature or use to saccharine" shall be inserted.

10. In Item No. 43B, for the words "no core of which", the words "no core of which, other than one specially designed as a pilot core" shall be substituted.

11. In Item No. 63, the words "and component parts thereof" shall be omitted.

12. In Item No. 85, for the words "gold and silver thread", the words "articles made of gold or silver thread" shall be substituted.

13. In Item No. 90A, for the words "any one core of which", the words "any one core of which, not being one specially designed as a pilot core," shall be substituted.

14. After Item No. 90A, the following Item shall be inserted, namely :—

"90B | DOMESTIC REFRIGERATORS."

15. In Item No. 101, after the word and figures "No. 23", the words and figures "and No. 138" shall be inserted.

16. The heading "GLASSWARE AND EARTHENWARE" and Item No. 131 shall be omitted ; and Items Nos. 132, 133 and 134 shall be renumbered as Items Nos. 131, 132 and 133, respectively.

17. Under the heading "MISCELLANEOUS" and before Item No. 135, the following shall be inserted as Item No. 134, namely :—

"134 | BANGLES, beads and false pearls."

18. In Item No. 136 after the word "manufactured", the words "not otherwise specified" shall be inserted.

STEEL INDUSTRY (PROTECTION) ACT.

ACT No. XII OF 1930.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 21st March, 1930.)

An Act to amend the law relating to the fostering and development of the steel industry in British India for certain purposes.

WHEREAS it is expedient to amend the law relating to the fostering and development of the steel industry in British India for the purposes hereinafter appearing ; It is hereby enacted as follows :—

Short title and commencement.

1. (1) This Act may be called the Steel Industry (Protection) Act, 1930.

(2) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, appoint.

2. In the Second Schedule to the Indian Tariff Act, 1894, there shall be made the amendments specified in the Schedule to this Act. VIII of 1894

Amendment of Second Schedule to Act VIII of 1894.

THE SCHEDULE.

(*See section* 2.)

AMENDMENTS TO THE SECOND SCHEDULE TO THE INDIAN TARIFF ACT, 1894.

1. In item No. 61, in the fifth sub-item (relating to IRON OR STEEL railway track material not otherwise specified), after the words "fastenings therefor," the words "other than tie-bars" shall be inserted.

2. In item No. 62, in the fifth sub-item (relating to STEEL, bar and rod), in part (*c*) thereof—

(*a*) for the entry "(*i*) rounds under $\frac{1}{2}$ inch diameter," the entry "(*i*) rounds not over $\frac{7}{16}$ inch diameter" shall be substituted; and

(*b*) for the entry "(*ii*) squares under $\frac{1}{2}$ inch side" the entry "(*ii*) squares not over $\frac{7}{16}$ inch side" shall be substituted.

3. In item No. 150,—

(*a*) in part (*a*) of sub-item A, entry (*iii*) relating to spikes and tie-bars shall be omitted;

(*b*) in part (*b*) of sub-item A, the words "spikes and tie-bars" shall be omitted; and

(*c*) the following sub-item shall be added, namely:—

"D. Spikes and tie-bars—

of British manufacture	..	..	Rs. 26 per ton.
not of British manufacture	..	..	Rs. 37 per ton."

INLAND STEAM-VESSELS (AMENDMENT) ACT.

ACT No. XIII OF 1930.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor General on the 24th March*, 1930.)

An Act further to amend the Inland Steam-vessels Act, 1917, for certain purposes.

I of 1917.

WHEREAS it is expedient further to amend the Inland Steam-vessels Act, 1917, for the purposes hereinafter appearing; It is hereby enacted as follows :—

Short title and commencement.

1. (1) This Act may be called the Inland Steam-vessels (Amendment) Act, 1930.

I of 1917.

(2) It shall come into force on the first day of January, 1931, except clause (*b*) of sub-section (1) of section 50A of the Inland Steam-vessels Act, 1917, as hereby enacted, which shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, appoint.

I of 1917.

Insertion of new sections 54A and 54 B in Act I of 1917.

2. In Chapter VI of the Inland Steam-vessels Act, 1917, after section 54 the following sections shall be inserted, namely :—

Power of Governor General in Council to fix maximum and minimum rates for passenger fares and freight for goods.

"54A. (1) The Governor General in Council may, by notification in the Gazette of India, after such inquiry as he may consider necessary, in respect of any system of inland waterways, or of any stretch of inland waterway, or of the run between any two stations on an inland waterway,—

(*a*) fix the maximum or minimum rate per mile which may be charged for passenger fares for passengers of any class travelling on inland steam-vessels;

(*b*) fix the maximum rate per mile which may be charged for freight on goods of any description carried in inland steam-vessels;

(*c*) fix the minimum rate per mile which may be charged for freight on goods of any description carried in inland steam-vessels ; and

(*d*) declare what shall be deemed to be the distance between any two stations on an inland waterway for the purpose of calculating passengers' fares or freight on goods where maximum or minimum rates have been fixed under this section.

(2) The Governor General in Council shall not fix any minimum rate under clause (*a*) or clause (*c*) of sub-section (1) in respect of any class of passengers or description of goods carried on any system of waterways, or stretch of waterway, or on the run between any two stations on an inland waterway, unless he is satisfied that the rates charged on any inland steam-vessel or group of such vessels in respect of such passengers or goods have been reduced to such an extent as to disclose an intention to force any other inland steam-vessel or group of such vessels to cease from carrying such passengers or goods.

Power to make rules providing for the appointment of Advisory Committees.

54B. The Local Government may make rules providing for the appointment, constitution, procedure and functions of Committees to advise the owners, agents and charterers of inland steam-vessels on questions affecting the interests of passengers and shippers of goods."

INDIAN RAILWAYS (AMENDMENT) ACT.

ACT No. XIV OF 1930.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor General on the 26th March*, 1930.)

An Act further to amend the Indian Railways Act, 1890, for certain purposes.

WHEREAS it is expedient further to amend the Indian Railways Act, 1890, for the purposes hereinafter appearing ; IX of 1890.
It is hereby enacted as follows :—

Short title and commencement.

1. (1) This Act may be called the Indian Railways (Amendment) Act, 1930.

(2) This section shall come into force at once ; and the Governor General in Council may, by notification in the Gazette of India, direct that the other provisions of this Act shall come into force in respect of any railway on such date as he may by the notification appoint.

IX of 1890.

Insertion of new Chapter VIA in Act IX of 1890.

2. After Chapter VI of the Indian Railways Act, 1890, the following Chapter shall be inserted, namely :—

"CHAPTER VIA.

Limitation of employment of railway servants.

Definitions.

71A. In this Chapter, unless there is anything repugnant in the subject or context,—

(*a*) the employment of a railway servant is said to be 'essentially intermittent' when it has been declared to be so by the authority empowered in this behalf, on the ground that it involves long periods of inaction ; during which the railway servant is on duty but is not called upon to display either physical activity or sustained attention ; and

(*b*) except in section 71B, a 'railway servant' means a railway servant to whom this Chapter applies.

Application of Chapter VIA.

71B. This Chapter applies only to such railway servants or classes of railway servants as the Governor General in Council may, by rules made under section 71E, prescribe ;

Limitation of hours of work.

71C. (1) A railway servant, other than a railway servant whose employment is essentially intermittent, shall not be employed for more than sixty hours a week on the average in any month.

(2) A railway servant whose employment is essentially intermittent shall not be employed for more than eighty-four hours in any week.

(3) Subject to rules made under section 71E, temporary exemptions of railway servants from the provisions of sub-section (1) and sub-section (2) may be made—

(*a*) when such temporary exemptions are necessary to avoid serious interference with the ordinary working of the railway, in cases of accident, actual or threatened, or when urgent work is required to be done to the railway or to rolling-stock or in any emergency which could not have been foreseen or prevented ; and

(*b*) in cases of exceptional pressure of work not falling within the scope of clause (*a*) :

Provided that a railway servant exempted under clause (*b*) shall be paid for overtime at not less than one and a quarter times his ordinary rate of pay.

71D. (1) A railway servant shall be granted, each week commencing on Sunday, a rest of not less than twenty-four consecutive hours :

Grant of periodical rest.

Provided that this sub-section shall not apply to a railway servant whose employment is essentially intermittent, or to a railway servant to whom sub-section (2) applies.

(2) The Governor General in Council may, by rules made under section 71E, specify the railway servants or classes of railway servants to whom periods of rest may be granted on a scale less than that laid down in sub-section (1), and may prescribe the periods of rest to be granted to such railway servants.

(3) Subject to rules made under section 71E, temporary exemptions from the grant of periods of rest may be made in the cases or circumstances specified in sub-section (3) of section 71C :

Provided that a railway servant shall, as far as may be possible, be granted compensatory periods of rest for the periods he has foregone.

Power to make rules.

71E. (1) The Governor General in Council may make rules—

(*a*) prescribing the railway servants or classes of railway servants to whom this Chapter shall apply ;

(*b*) prescribing the authorities who may declare that the employment of any railway servant or class of railway servants is essentially intermittent ;

(*c*) specifying the railway servants or classes of railway servants to whom sub-section (2) of section 71D shall apply ;

(*d*) prescribing the authorities by whom exemptions under sub-section (3) of section 71C or sub-section (3) of section 71D may be made ;

(*e*) providing for the delegation of their powers by the authorities prescribed under clause (*d*) ; and

(*f*) providing for any other matter which is to be provided for by rules or which the Governor General in Council may deem to be requisite for carrying out the purposes of this Chapter.

(2) Such rules shall be subject to the provisions of section 143.

Railway servant to remain on duty.

71F. Nothing in this Chapter or the rules made thereunder shall authorise a railway servant to leave his duty where due provision has been made for his relief, until he has been relieved.

Supervisors of Railway Labour.

71G. (1) The Governor General in Council may appoint persons to be Supervisors of Railway Labour.

(2) The duties of Supervisors of Railway Labour shall be—

(*a*) to inspect railways in order to determine if the provisions of this Chapter and of the rules made thereunder are duly observed, and

(*b*) such other duties as the Governor General in Council may prescribe.

(3) A Supervisor of Railway Labour shall be deemed to be an Inspector for the purposes of sections 5 and 6.

Penalty.

71H. Any person under whose authority any railway servant is employed in contravention of any of the provisions of this Chapter or of the rules made thereunder shall be punishable with fine which may extend to five hundred rupees."

INDIAN FINANCE ACT.

ACT No. XV OF 1930.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor General on the* 28th *March*, 1930.)

An Act further to amend the Sea Customs Act, 1878, to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to vary certain duties leviable under the Indian Tariff Act, 1894, to fix maximum rates of postage under the Indian Post Office Act, 1898, to fix rates of income-tax to vary the excise duty on kerosene leviable under the Indian Finance Act, 1922, and further to amend the Indian Paper Currency Act, 1923, and the Indian Finance Act, 1926.

WHEREAS it is expedient further to amend the Sea Customs Act, 1878, to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to vary certain duties leviable under the Indian Tariff Act, 1894, to fix maximum rates of postage under the Indian Post Office Act, 1898, to fix rates of income-tax, to vary the excise duty on kerosene leviable under the Indian Finance Act, 1922, and further to amend the Indian Paper Currency Act, 1923, and the Indian Finance Act, 1926; It is hereby enacted as follows :— VIII of 1878. VIII of 1894. VI of 1898. XII of 1922. X of 1925. XIX of 1926.

Short title, extent and duration.

1. (1) This Act may be called the Indian Finance Act, 1930.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

(3) Sections 3, 4A and 5 shall remain in force only up to the 31st day of March, 1931.

VIII of 1878.

Amendment of section 42, Act VIII of 1878.

2. In section 42 of the Sea Customs Act, 1878, after the words "seven-eights" the words "or, in the case of silver bullion, the whole" shall be inserted.

XII of 1882.

Fixation of salt duty.

3. The provisions of section 7 of the Indian Salt Act, 1882, shall, in so far as they enable the Governor General in Council to impose by rule made under that section a duty on salt manufactured in, or imported into, any part of British India other than Burma and Aden, be construed as if, with effect from the 1st day of April, 1930, they imposed such duty at the rate of one rupee and four annas per maund of eighty-two and two-sevenths pounds avoirdupois of salt manufactured in, or imported by land into, any such part, and such duty shall, for all the purposes of the said Act, be deemed to have been imposed by rule made under that section.

VIII of 1894.

Amendment of schedules II and III to Act VIII of 1894.

24. The amendments specified in the First Schedule to this Act shall be made in Schedules II and III to the Indian Tariff Act, 1894.

VIII of 1894

Amendment of Schedule II, Act VIII of 1894.

4A. In Schedule II to the Indian Tariff Act, 1894,—

(*a*) after Item No. 43BB, as inserted by section 4, and under the head "METALS", the following item shall be inserted, namely :—

"43BBB	SILVER PLATE, silver thread and wire (including so-called gold thread and wire mainly made of silver), silver leaf and silver manufactures, all sorts not otherwise specified.	*Ad valorem.*	38 per cent."

(*b*) in Part VI, under the head "METALS" the Item which reads "SILVER PLATE, silver thread and wire,

silver leaf and silver manufactures, all sorts not otherwise specified," together with its serial number, shall be omitted.

Postal rates.

5. With effect from the 1st day of April, 1930, the schedule contained in the Second Schedule to this Act shall be inserted in the Indian Post Office, Act, 1898, as the First Schedule to that Act. VI of 1898.

Income-tax and super-tax.

[1]6. (1) Income-tax for the year beginning on the 1st day of April, 1930, shall be charged at the rates specified in Part I of the Third Schedule.

(2) The rates of super-tax for the year beginning on the 1st day of April, 1930, shall, for the purposes of section 55 of the Indian Income-tax Act, 1922, be those specified in Part II of the Third Schedule. XI of 1922

(3) For the purposes of the Third Schedule, "total income" means total income as determined, for the purposes of income-tax or super-tax, as the case may be, in accordance with the provisions of the Indian Income-tax Act, 1922. XI of 1922.

Amendment of section 5, Act XII of 1922.

[1]7. In the proviso to section 5 of the Indian Finance Act, 1922, for the words "one anna" the words "one anna and six pies" shall be substituted. XII of 1922.

Amendment of section 19, Act, X of 1923.

8. In sub-section (7) of section 19 of the Indian Paper Currency Act, 1923, for the figures "1930" the figures "1931" shall be substituted. X of 1923.

Repeal of of section 7, Act XIX of 1926.

9. With effect from the 1st day of April, 1930, section 7 of the Indian Finance Act, 1926, shall be repealed. XIX of 1926.

[1] This section had effects from 1st March, 1930 by virtue of a declaration inserted in the Bill under the Provisional Collection of Taxes Act, 1918 (16 of 1918.)

SCHEDULE I.

Amendments to be made in Schedules II and III to the Indian Tariff Act, 1894.

[*See section* 4.]

1. In Item No. 19 of Schedule II, the words " nickel, bronze, and copper " shall be omitted.

2. In Item No. 20 of Schedule II, the words " and silver," in both places where they occur, shall be omitted.

3. For Item No. 34 of Schedule II, the following shall be substituted, namely :—

				Rs. a.
" 34	SUGAR, excluding confectionery (*see* No. 124)—			
	(1) Sugar, crystallised or soft 23 Dutch Standard and above.	Cwt.		6 0
	(2) Sugar, crystallised or soft inferior to 23 Dutch Standard but not inferior to 8 Dutch Standard.	Cwt.		5 8
	(3) Sugar, below 8 Dutch Standard and sugar candy.	*Ad valorem* ..		25 per cent. *plus* one rupee and eight annas per cwt.
	(4) Molasses	*Ad valorem* ..		25 per cent. "

4. In Item No. 40 of Schedule II, for the words " six pies " the words " three pies " shall be substituted.

5. After Item No. 43B of Schedule II, the following heading and item shall be inserted, namely :—

" METALS.

43BB	SILVER BULLION and coin; not otherwise specified, and silver sheets and plates which have undergone no process of manufacture subsequent to rolling.	Ounce ..	Four annas "

6. Item No. 45 of Schedule II shall be omitted.

7. In Item No. 4 of Schedule III, for the figures "0 3" the words "Two annas and three pies" shall be substituted.

SCHEDULE II.

Schedule to be inserted in the Indian Post Office Act, 1898.

[*See section* 5.]

"THE FIRST SCHEDULE.

INLAND POSTAGE RATES.

[*See section* 7.]

Letters.

For a weight not exceeding two and a half tolas	One anna.
For every two and a half tolas, or fraction thereof, exceeding two and a half tolas..	One anna.

Postcards.

Single	Half an anna.
Reply	One anna.

Book, Pattern and Sample Packets.

For every five tolas or fraction thereof ..	Half an anna.

Registered Newspapers.

For a weight not exceeding eight tolas ..	Quarter of an anna.
For a weight exceeding eight tolas and not exceeding twenty tolas.	Half an anna.
For every twenty tolas, or fraction thereof, exceeding twenty tolas	Half an anna.

Parcels.

For a weight not exceeding twenty tolas ..	Two annas.
For a weight exceeding twenty tolas and not exceeding forty tolas	Four annas.
For every forty tolas, or fraction thereof, exceeding forty tolas	Four annas."

SCHEDULE III.

[*See section* 6.]

PART I.

Rates of Income-tax.

		Rate
A.	In the case of every individual Hindu undivided family unregistered firm and other association of individuals not being a registered firm or a company—	
	(1) When the total income is less than Rs. 2 000.	*Nil.*
	(2) When the total income is Rs. 2 000 or upwards but is less than Rs. 5 000.	Five pies in the rupee.
	(3) When the total income is Rs. 5 000 or upwards but is less than Rs. 10 000.	Six pies in the rupee.
	(4) When the total income is Rs. 10 000 or upwards but is less than Rs. 15 000.	Nine pies in the rupee.
	(5) When the total income is Rs. 15 000 or upwards but is less than Rs. 20 000.	Ten pies in the rupee
	(6) When the total income is Rs. 20 000 or upwards but is less than Rs. 30 000.	One anna and one pie in the rupee.
	(7) When the total income is Rs. 30 000 or upwards but is less than Rs. 40 000.	One anna and four pies in the rupee.
	(8) When the total income is Rs. 40 000 or upwards.	One anna and seven pies in the rupee.
B.	In the case of every company and registered firm whatever its total income.	One anna and seven pies in the rupee.

PART II.

Rates of Super-tax.

In respect of the excess over fifty thousand rupees of total income—	Rate.
(1) in the case of every company ..	One anna in the rupee.
(2) (*a*) in the case of every Hindu undivided family—	
(*i*) in respect of the first twenty-five thousand rupees of the excess.	*Nil.*
(*ii*) for every rupee of the next twenty-five thousand rupees of such excess.	One anna and one pie in the rupee.
(*b*) in the case of every individual, unregistered firm and other association of individuals not being a registered firm or a company for every rupee of the first fifty thousand rupees of such excess.	One anna and one pie in the rupee.
(*c*) in the case of every individual Hindu undivided family, unregistered firm and other association of individuals not being a registered firm or a company—	Rate.
(*i*) for every rupee of the second fifty thousand rupees of such excess.	One anna and seven pies in the rupee.
(*ii*) for every rupee of the next fifty thousand rupees of such excess.	Two annas and one pie in the rupee.
(*iii*) for every rupee of the next fifty thousand rupees of such excess.	Two annas and seven pies in the rupee.
(*iv*) for every rupee of the next fifty thousand rupees of such excess.	Three annas and one pie in the rupee.
(*v*) for every rupee of the next fifty thousand rupees of such excess.	Three annas and seven pies in the rupee.

(*vi*) for every rupee of the next fifty thousand rupees of such excess.	Four annas and one pie in the rupee.
(*vii*) for every rupee of the next fifty thousand rupees of such excess.	Four annas and seven pies in the rupee.
(*viii*) for every rupee of the next fifty thousand rupees of such excess.	Five annas and one pie in the rupee.
(*ix*) for every rupee of the next fifty thousand and rupees of such excess.	Five annas and seven pies in the rupee.
(*x*) for every rupee of the remainder of the excess.	Six annas and one pie in the rupee.

COTTON TEXTILE INDUSTRY (PROTECTION) ACT.

ACT No. XVII OF 1930.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor General on the 4th April*, 1930.)

An Act further to amend the Indian Tariff Act, 1894.

WHEREAS it is expedient further to amend the Indian Tariff Act, 1894, in order to protect the cotton textile industry VIII of 1894. in British India in respect of the manufacture of cotton piece-goods, and in order to continue for a further period the protection already given to that industry against competition in cotton yarn produced under industrial conditions which enable such yarn to be produced at a cost below that at which it can be produced in British India; It is hereby enacted as follows:—

1. This Act may be called the Cotton Textile Industry (Protection) Act, 1930. Short title.

2. (1) After Item No. 156 of the Second Schedule to the Indian Tariff Act, 1894, the following heading and Item shall be inserted, namely :— VIII of 1894.

Amendment of the Second Schedule Act VIII of 1894.

"YARNS AND TEXTILE FABRICS.

156A	COTTON PIECE-GOODS (other than fents of not more than nine yards in length)—		
	(*a*) plain grey, that is, not bleached or dyed in the piece, if imported in pieces which either are without woven headings or contain any length of more than nine yards which is not divided by transverse woven headings—		
	(*i*) of British manufacture.	*Ad valorem*	15 per cent. or 3½ annas per pound, whichever is higher.
	(*ii*) not of British manufacture.	*Ad valorem.*	20 per cent. or 3½ annas per pound, whichever is higher.
	(*b*) others—		
	(*i*) of British manufacture.	*Ad valorem.*	15 per cent.
	(*ii*) not of British manufacture.	*Ad valorem.*	20 per cent."

(2) The amendment made by sub-section (1) shall have effect only up to the 31st day of March, 1933.

(3) The words "or 3½ annas per pound, whichever is higher" appearing in the fourth column of Item No. 156A

of the said Second Schedule, as inserted by sub-section (1), shall not have effect until such date as the Governor-General in Council may, by notification in the Gazette of India, appoint.

VIII of 1894.

Amendment of the Second Schedule Act VIII of 1894.

3. (1) In item No. 44 of the Second Schedule to the Indian Tariff Act, 1894, after the figure and words "5 per cent." the figure and words "or 1½ annas per pound whichever is higher" shall be added.

(2) The amendment made by this section shall have effect only up to the 31st day of March, 1933.

SILVER (EXCISE DUTY) ACT.

ACT No. XVIII OF 1930.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor-General on the 4th April, 1930.)

An Act to provide for the imposition and collection of an excise duty on silver.

WHEREAS it is expedient to impose an excise duty on silver and to provide for the collection thereof; It is hereby enacted as follows:—

Short title and extent.

1. (1) This Act may be called the Silver (Excise Duty) Act, 1930.

(2) It extends to the whole of British India.

Definition.

2. In this Act "silver works" means any place where silver is extracted from ore.

Imposition and collection of an excise duty on silver.

3. (1) There shall be collected at every silver works on all silver produced in such works, which is issued out of the premises of such works on and after the 17th day of March 1930, a duty at the rate of four annas on each ounce.

(2) If any duty payable under sub-section (1) is not paid within the time fixed by a notice issued in accordance with any rules made in this behalf under this Act, it shall be deemed to be an arrear, and the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding double the amount of the duty unpaid which such authority may in its discretion think it reasonable to require.

(3) Any arrear of duty, or any sum recoverable in lieu thereof under sub-section (2), shall be recoverable as an arrear of income-tax in any manner prescribed in section 46 of the Indian Income-tax Act, 1922. XI of 1922.

Issue of silver from silver works.

4. (1) No person shall issue any silver out of the premises of any silver works except in accordance with the provisions of rules made under section 6 regulating such issue, or, until such rules are made, in accordance with the general or special orders of the Local Government.

(2) Whoever contravenes any such rule or order shall be punishable with fine which may extend to one thousand rupees or to a sum double the amount of the duty on any silver issued in contravention of such rule or order, whichever is greater.

Application of the provisions of Act VIII of 1878 to the excise duty on silver.

5. The Governor-General in Council may, by notification in the Gazette of India, declare that any of the provisions of the Sea Customs Act, 1878, relating to the levy of and exemption from customs duties, drawback of duty, warehousing, offences and penalties, confiscation and the procedure relating to offences and appeals shall, with such modifications and alterations as he may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duty on silver imposed by section 3. VIII of 1878.

Power to make rules.

6. (1) The Governor-General in Council may, by notification in the Gazette of India, make rules—

(*a*) imposing on owners of silver works the duty of furnishing returns and keeping records and books,

prescribing the form of such returns, records and books and the particulars to be contained therein, and the manner in which the same are to be verified, and all such other conditions thereof as may be necessary ;

(*b*) providing for the regulation of the issue of silver out of the premises of silver works ;

(*c*) providing for the assessment of the duty, the issue of notices requiring payment, the authority to whom the duty shall be payable, and for the recovery of arrears ;

(*d*) providing for the inspection of silver works ; and

(*e*) generally, for carrying into effect the provisions of this Act.

(2) Such rules may provide that any breach thereof shall be punishable with fine which may extend to five hundred rupees :

Provided that the breach of any rule made under clause (*b*) of sub-section (1) shall be punishable with the penalty prescribed in sub-section (2) of section 4.

INDIAN COMPANIES (AMENDMENT) ACT.

ACT No. XIX OF 1930.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 4th April*, 1930).

An Act further to amend the Indian Companies Act 1913 for certain purposes.

WHEREAS it is expedient further to amend the Indian VII of 1913. Companies Act, 1913, for the purposes hereinafter appearing ; It is hereby enacted as follows :—

Short title and commencement.

1. (1) This Act may be called the Indian Companies (Amendment) Act, 1930.

(2) It shall come into force on such date as the Governor-General in Council may, by notification in the Gazette of India, appoint.

Amendment of section 144, Act VII of 1913.

2. In section 144 of the Indian Companies Act, 1913,— VII of 1913.

(*a*) in sub-section (1),—

(*i*) for the words "Local Government" the words "Governor General in Council." shall be substituted ; and

(*ii*) for the proviso the following proviso shall be substituted, namely :—

"Provided that a firm whereof the partners all hold such certificates may be appointed by its firm-name to be auditor of a company, and may act in its firm-name" ; and

(*b*) for sub-section (2) the following sub-section shall be substituted, namely :—

"(2) The Governor-General in Council may, by notification in the Gazette of India and after previous publication, make rules providing for the grant, renewal or cancellation of such certificates and prescribing conditions and restrictions for such grant, renewal or cancellation :

Provided that nothing contained in such rules shall preclude any person from being granted a certificate merely by reason that he does not practise as a public accountant.

(2*A*) In particular, and without prejudice to the generality of the foregoing power, such rules may—

(*a*) provide for the maintenance of a Register of Accountants entitled to apply for such certificates ;

(*b*) prescribe the qualifications for enrolment on the Register and the fees therefor ;

(*c*) provide for the examination of candidates for enrolment, and prescribe the fees to be paid by examinees ;

(*d*) prescribe the circumstances in which the name of any persons may be removed from or restored to the Register ;

(*e*) provide for the establishment, constitution and procedure of an Indian Accountancy Board, consisting of persons representing the interests principally affected or having special knowledge of accountancy in India, to advise him on all matters of administration relating to accountancy, and to assist him in maintaining the standards of qualification and conduct of persons enrolled on the Register ; and

(*f*) provide for the eatablishment, constitution and procedure of local accountancy boards at such centres as the Governor-General in Council may select, to advise him and the Indian Accountancy Board on any matter that may be referred to them.

(2*B*) The holder of a certificate granted under this section shall be entitled to be appointed and act as an auditor of companies throughout British India."

Certificates granted before the commencement of this Act.

3. (1) All certificates granted by Local Governments before the commencement of this Act entitling the holders, and all declarations made before the commencement of this Act by the Governor-General in Council entitling the members of any specified institution or association, to be appointed and to act as auditors of companies throughout British India shall be deemed to be cancelled on the expiry of one year from the commencement of this Act :

Provided that the Governor-General in Council may direct that any such certificate or declaration shall remain in force for a further period not exceeding one year :

Provided further that any person who—

(*a*) was entitled immediately before the commencement of this Act by reason of any such certificate or declaration to be appointed and to act as an auditor of companies throughout British India, and

(*b*) has at any time, after he became so entitled and before the commencement of this Act, resided in India,

shall, if he possesses such qualifications as to good character and on payment of such fee as may be prescribed under clause (*b*) of sub-section (2*A*) of section 144 of the Indian Companies Act, 1913, be entitled to be enrolled on the Register of Accountants referred to in that sub-section. VII of 1913.

(2) Persons holding restricted certificates granted by Local Government before the commencement of this Act entitling them to act as auditors within a province may continue so to act, on such conditions as may be prescribed by the Governor-General in Council in rules made by notification in the Gazette of India and after previous publication.

DESTRUCTIVE INSECTS AND PESTS (AMENDMENT) ACT.

ACT No. XX OF 1930.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 4th April*, 1930.)

An Act to amend the Destructive Insects and Pests Act, 1914, for a certain purpose.

WHEREAS it is expedient to amend the Destructive Insects and Pests Act, 1914, for the purpose hereinafter appearing; It is hereby enacted as follows:— II of 1914.

Short title. 1. This Act may be called the Destructive Insects and Pests (Amendment) Act, 1930.

Amendment of section 2, Act II of 1914. 2. In clause (*b*) of section 2 of the Destructive Insects and Pests Act, 1914, for the words "or land," the words "land or air" shall be substituted. II of 1914.

INDIAN INCOME-TAX (AMENDMENT) ACT.

ACT No. XXI OF 1930.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor-General on the 4th April, 1930.)

An Act further to amend the Indian Income-tax Act, 1922, for certain purposes.

WHEREAS it is expedient further to amend the Indian Income-tax Act, 1922, for certain purposes hereinafter appearing; It is hereby enacted as follows :— XI of 1922.

Short title and commencement.

1. (1) This Act may be called the Indian Income-tax (Amendment) Act, 1930.

(2) It shall come into force on the 1st day of April, 1930.

Amendment of section 2, Act XI of 1922. XI of 1922.

2. In section 2 of the Indian Income-tax Act, 1922 (hereinafter referred to as said Act),—

(*a*) after clause (6) the following clause shall be inserted, namely :—

"(6*A*) 'firm', 'partner' and 'partnership' have the same meanings respectively as in the Indian Contract Act, 1872"; and IX of 1872.

(*b*) for clause (14) the following shall be substituted, namely :—

"(14) 'registered firm' means a firm registered under the provisions of section 26A".

Amendment of section 23, Act XI of 1922.

3. In sub-section (4) of section 23 of the said Act,—

(*a*) after the word "judgment" the words "and, in the case of a registered firm, may cancel its registration" shall be added; and

(*b*) the following proviso shall be added, namely :—

"Provided that the registration of a firm shall not be cancelled until fourteen days have elapsed from the issue of a notice by the Income-tax Officer to the firm intimating has intention to cancel its registration".

Insertion of new section 3A in Act XI of 1922.

4. After section 23 of the said Act the following section shall be inserted, namely :—

"23A. (1) Where the Income-tax Officer is satisfied that any firm or other association of individuals carrying on any business, other than a Hindu undivided family or a company, is under the control of one member thereof, and that such firm or association has been formed or is being used for the purpose of evading or reducing the liability to tax of any member thereof, he may, with the previous approval of the Assistant Commissioner, pass an order that the sum payable as income-tax by the firm or association shall not be determined, and thereupon the share of each member in the profits and gains of the firm or association shall be included in his total income for the purpose of his assessment thereon.

Power to assess individual members of certain firms, associations and companies.

Explanation.—A member of a firm or association who owns the whole or the major portion of the capital of the firm or association shall not by reason only of that fact be deemed to control the firm or association.

(2) Where the Income-tax Officer is satisfied that a company is under the control of not more than five of its members and that its profits and gains are allowed to accumulate beyond its reasonable

needs, existing and contingent, having regard to the maintenance and development of its business, without being distributed to the members, or that a reasonable part of its profits and gains, having regard to the said needs, has not been distributed to its members in such manner as to render the amount distributed liable to be included in their total income, and that such accumulation or failure to distribute is for the purpose of preventing the imposition of tax upon any of the members in respect of their shares in the profits and gains so accumulated or not distributed, the Income-tax Officer may, with the previous approval of the Assistant Commissioner, pass an order that the sum payable as income-tax by the company shall not be determined, and thereupon the proportionate share of each member in the profits and gains of the Company whether such profits and gains have been distributed to the members or not, shall be included in the total income of such member for the purpose of his assessment thereon :

Provided that this sub-section shall not apply to any company which is a subsidiary company or in which the public are substantially interested.

Explanation.—For the purpose of this sub-section,—

(*a*) a company shall be deemed to be a subsidiary company if, by reason of the beneficial ownership of shares therein, the control of the company is in the hands of a company not being a company to which the provisions of this sub-section apply or of two or more companies none of which is a company to which those provisions apply ;

(*b*) a company shall be deemed to be a company in which the public are substantially interested

if shares of the company (not being shares entitled to a fixed rate of dividend, whether with or without a further right to participate in profits) carrying not less than twenty-five per cent. of the voting power have been allotted unconditionally to, or acquired unconditionally by, and are at the end of the previous year beneficially held by, the public (not including a company to which the provisions of this sub-section apply) and if any such shares have in the course of such previous year been the subject of dealings in any stock exchange in British India or are in fact freely transferable by the holders to other members of the public ;

(*c*) unless the contrary is proved, a company shall be deemed to be under the control of any persons where the majority of the voting power or shares is in the hands of those persons or of relatives or nominees of those persons ;

(*d*) " nominee " means a person who may be required to exercise his voting power on the directions of, or holds shares directly or indirectly on behalf of, another person.

(3) The Assistant Commissioner shall not give his approval to any order proposed to be passed by the Income-tax Officer under this section until he was given the firm, association or company concerned an opportunity of being heard.

(4) (*i*) Where any member of a firm or association of individuals makes default in the payment of tax on his share of profits and gains which has been included in his total income under the provisions of sub-section (1), such tax may be recovered from the firm or association, as the case may be.

(*ii*) Where the proportionate share of any member of a company in the undistributed profits and gains of the company has been included in his total income under the provisions of sub-section (2),

the tax payable in respect thereof shall be recoverable from the company and may be recovered from such member, if there are not sufficient funds in the hands of the company to pay the tax, or if the winding up of the company has commenced.

(*iii*) Where tax is recoverable from a company, firm or other association under this sub-section, a notice of demand shall be served upon it in the prescribed form showing the sum so payable, and such company, firm or association shall be deemed to be the assessee in respect of such sum, for the purposes of Chapter VI.

(5) Where tax has been paid in respect of any undistributed profits and gains of a company under this section, and such profits and gains are subsequently distributed in any year, the proportionate share therein of any member of the company shall be excluded in computing his total income of that year."

Insertion of new section 26A in Act XI of 1922.

5. After section 26 of the said Act the following section shall be inserted, namely :—

"26A. (1) Application may be made to the Income-tax Officer on behalf of any firm, constituted under an instrument of partnership specifying the individual shares of the partners, for registration for the purposes of this Act and of any other enactment for the time being in force relating to income-tax or super-tax.

Procedure in registration of firms.

(2) The application shall be made by such person or persons, and at such times and shall contain such particulars and shall be in such form, and be verified in such manner, as may be prescribed ; and it shall be dealt with by the Income-tax Officer in such manner as may be prescribed."

Amendment of section 28, Act XI of 1922.

6. For section 28 of the said Act the following section shall be substituted, namely :—

"28. (1) If the Income-tax Officer, the Assistant Commissioner or the Commissioner, in the course of any proceedings under this Act, is satisfied that an assessee has concealed the particulars of his income or has deliberately furnished inaccurate particulars of such income, and has thereby returned it below its real amount, he may direct that the assessee shall, in addition to the income-tax payable by him, pay by way of penalty a sum not exceeding the amount of the income-tax which would have been avoided if the income so returned by the assessee had been accepted as the correct income.

Penalty for concealment of Income or improper distribution of profits.

(2) If the Income-tax Officer, the Assistant Commissioner or the Commissioner, in the course of any proceedings under this Act, is satisfied that the profits of a registered firm have been distributed otherwise than in accordance with the shares of the partners as shown in the instrument of partnership registered under this Act governing such distribution, and that any partner has thereby returned his income below its real amount, he may direct that such partner shall, in addition to the income-tax payable, by him, pay by way of penalty a sum not exceeding the amount of income-tax which has been avoided, or would have been avoided if the income returned by such partner had been accepted as his correct income ; and no refund or other adjustment shall be claimable by any other partner by reason of such direction.

(3) No order shall be made under sub-section (1) or sub-section (2), unless the assessee or partner as the case may be, has been heard, or has been given a reasonable opportunity of being heard.

(4) No prosecution for an offence against this Act shall be instituted in respect of the same facts on which a penalty has been imposed under this section.

(5) An Assistant Commissioner or a Commissioner, who has made an order under sub-section (1) or sub-section (2), shall forthwith send a copy of the same to the Income-tax Officer."

Insertion of new section 33A in Act XI of 1922.

7. After section 33 of the said Act the following section shall be inserted, namely :—

Reference to Board of Referees.

"33A. (1) Any person aggrieved by an order of an Income-tax Officer under sub-section (1) or sub-section (2) of section 23A may, within thirty days of the date on which he was served with notice of such order, lodge an appeal in the office of the Commissioner.

(2) The appeal shall be in the prescribed form and shall be verified in the prescribed manner.

(3) The Commissioner shall refer such appeal, with a statement of his own opinion thereon, to a Board of Referees for decision ; and the Board of Referees shall decide the appeal after hearing the appellant and any person deputed by the Commissioner :

Provided that, before making a reference to a Board of Referees, the Commissioner may, and at the request of the appellant shall, in exercise of his powers of revision under section 33, decide the matters in dispute, and thereupon the assessee may withdraw his appeal or proceed with it.

(4) The decision of the Board of Referees shall be forwarded to the Commissioner who shall transmit it to the Income-tax Officer who passed the original order, and shall also send copies to each Income-tax Officer who has made any assessment consequent upon such order ; and

where a decision reverses or modifies the order of the Income-tax Officer, fresh assessments shall be made in accordance therewith, or such consequential adjustments as may be required shall be made in any assessment already made.

(5) The decision of a Board of Referees shall not be subject to appeal to any Income-tax authority, and shall not be revised by the Commissioner in exercise of his powers under section 33.

(6) A Board of Referees shall consist of not less than three and not more than five persons, of whom not less than one-half shall be non-officials having business experience, and one shall be a judicial officer not inferior in rank to a Subordinate Judge or a Judge of a Small Cause Court who has held judicial office for a period of not less than ten years.

(7) Subject to the provisions of sub-section (6), the Central Board of Revenue may make rules regulating the formation, composition and procedure of Boards of Referees."

Amendment of section 45, Act XI of 1922.

8. In section 45 of the said Act,—

(*a*) after the words " notice of demand " the words and figures " under sub-section (4) of section 23A or " shall be inserted ; and

(*b*) after the word and figures " section 30 " the words and figures " or under section 33A " shall be inserted.

Amendment of section 52, Act XI of 1922.

9. In section 52 of the said Act, after the word and figures " section 22 " the words and figures "or sub-section (2) of section 26A " shall be inserted, and after the word and figures " section 32 " the words and figures " or sub-section (2) of section 33A " shall be inserted.

10. In sub-section (2) of section 54 of the said Act, after the first proviso the following proviso shall be inserted, namely :—

Amendment of section 54, Act XI of 1922.

"Provided, further, that nothing in this section shall apply to the production by a public servant before a Court of any document, declaration or affidavit filed, or the record of any statement or deposition made in a proceeding under section 26A, or to the giving of evidence by a public servant in respect thereof."

Amendment of section 66, Act XI of 1922.

11. In sub-section (2) of section 66 of the said Act,—

(*a*) after the word and figures "section 32", the words and figures "or of a decision by a Board of Referees under section 33A" shall be inserted; and

(*b*) after the word "order", in the second and third places where it occurs, the words "or decision" shall be inserted.

INDIAN INCOME-TAX (SECOND AMENDMENT) ACT.

ACT No. XXII OF 1930.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 4th April*, 1930.)

An Act further to amend the Indian Income-tax Act, 1922, for certain purposes.

XI of 1922.

WHEREAS it is expedient further to amend the Indian Income-tax Act, 1922, for the purposes hereinafter appearing; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Indian Income-tax (Second Amendment) Act, 1930.

Amendment of section 14, Act XI of 1922.

2. In sub-section (2) of section 14 of the Indian Income-tax Act, 1922 (hereinafter referred to as the said Act), XI of 1922.—

(*a*) in clause (*b*), after the word "assessment" the word "or" shall be added; and

(*b*) the following clause shall be added, namely:—

"(*c*) any sum which he receives as his share of the profits or gains of an association of individuals other than a Hindu undivided family, company, or firm, where such profits or gains have been assessed to income-tax."

Amendment of section 25A, Act XI of 1922.

3. In section 25A of the said Act,—

(*a*) in sub-section (1),—

(*i*) after the word "hitherto" the words "assessed as" shall be inserted, and

(*ii*) the words "before the end of the previous year" shall be omitted; and

(*b*) the following sub-section shall be added, namely:—

"(3) Where such an order has not been passed in respect of a Hindu family hitherto assessed as undivided, such family shall be deemed, for the purposes of this Act, to continue to be a Hindu undivided family."

Amendment of section 30, Act XI of 1922.

4. In section 30 of the said Act, after the word and figures "section 25", the words, figures and letter "or section 25A" shall be inserted.

Amendment of section 31, Act XI of 1922.

5. In sub-section (3) of section 31 of the said Act,—

(*a*) after the words "thereupon proceed to make such fresh assessment," the following shall be inserted, namely:—

"or, in the case of an order refusing to make a fresh assessment under section 27,

(*c*) confirm such order, or cancel it and direct the Income-tax Officer to make a fresh assessment," and

(*b*) clause (*c*) shall be re-lettered as clause (*d*).

Amendment of section 37, Act XI of 1922.

6. In section 37 of the said Act, after the figures " 228 " the words and figures " and for the purposes of section 196 " shall be inserted.

Amendment of section 48, Act XI of 1922.

7. In sub-sections (1), (2) and (3) of section 48 of the said Act, after the words "Income-tax Officer" the words " or other authority appointed by the Governor-General-in-Council in this behalf " shall be inserted.

Amendment of section 50, Act XI of 1922.

8. In section 50 of the said Act,—

(*a*) after the word " recovered " the words " or before the last day of the financial year commencing after the expiry of the previous year, as defined in clause (11) of section 2, in which the income arose on which the tax was recoverd, whichever period may expire later " shall be added ; and

(*b*) the following proviso shall be added, namely :—

" Provided that a claim to refund under section 49 may be admitted after the period of limitation hereinprescribed, when the applicant satisfies the Commissioner, or an Assistant Commissioner of Income-tax specially empowered in this behalf by the Central Board of Revenue, that he had sufficient cause for not making the claim within such period."

Amendment of section 54, Act XI of 1922.

9. In clause (*a*) of the first proviso to sub-section (2) of section 54 of the said Act, the words and figures " section 193 of " shall be omitted.

Amendment of section 60, Act XI of 1922.

10. Section 60 of the said Act shall be numbered as sub-section (1) of section 60, and the following sub-section shall be added, namely :—

" (2) Where, by reason of any portion of an assessee's salary being paid in arrears or in advance, his income is assessed at a rate higher than that at

which it would otherwise have been assessed the Governor-General-in-Council may grant such relief as he may think fit."

Amendment of section 66, Act XI of 1922.

11. In sub-section (2) of section 66 of the said Act,—

(*a*) for the words "within one month of the passing of an order under section 31 or section 32" the words "within sixty days of the day on which he is served with notice of an order under section 31 or section 32" shall be substituted;

(*b*) for the words "one month" in the second place where they occur, the words "sixty days" shall be substituted.

Insertion of new section 67A in Act XI of 1922.

12. After section 67 of the said Act the following section shall be inserted, namely:—

Computation of period of limitation.

"67A. In computing the period of limitation prescribed for an appeal under this Act or for an application under section 66, the day on which the order complained of was made, and the time requisite for obtaining a copy of such order, shall be excluded."

INDIAN INCOME-TAX (THIRD AMENDMENT) ACT.

ACT No. XXXIII 1930.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 4th April*, 1930.)

An Act further to amend the Indian Income-tax Act, 1922, for a certain purpose.

WHEREAS it is expedient further to amend the Indian Income-tax Act, 1922, for the purpose hereinafter appearing; XI of 1922. It is hereby enacted as follows:—

Short title.

1. This Act may be called the Indian Income-tax (Third Amendment) Act, 1930.

XI of 1922.

2. In sub-section (2) of section 10 of the Indian Income-tax Act, 1922, after clause (*viii*), the following clause shall be inserted, namely :—

Amendment of section 10, Act XI of 1922.

"(*viiia*) any sum paid to an employee as bonus or commission for services rendered, where such sum would not have been payable to him as profits or dividend if it had not been paid as bonus or commission :

Provided that the amount of the bonus or commission is of a reasonable amount with reference to—

(*a*) the pay of the employee and the conditions of his service ;

(*b*) the profits of the business for the year in question ; and

(*c*) the general practice in similar businesses."

INDIAN LAC CESS ACT.

ACT No. XXIV OF 1930.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 25th July*, 1930.)

An Act to provide for the creation of a fund for the improvement and development of the cultivation, manufacture and marketing of Indian lac.

WHEREAS it is expedient to provide for the creation of a fund to be expended by a Committee specially constituted in this behalf for the improvement and development of the cultivation, manufacture and marketing of Indian lac ;

It is hereby enacted as follows :—

Short title, extent and commencement.

1. (1) This Act may be called the Indian Lac Cess Act, 1930.

(2) It extends to the whole of British India, except Aden.

(3) It shall come into force on such date as the Governor-General-in-Council may, by notification in the Gazette of India, appoint.

2. In this Act—

Definitions.

(*a*) "Collector" means a Customs-collector as defined in clause (*c*) of section 3 of the Sea Customs Act, 1878; VIII of 1878.

(*b*) "Committee" means the Indian Lac Cess Committee constituted under section 4;

(*c*) "lac" includes any form of manufactured or unmanufactured lac other than refuse lac;

(*d*) "lac cess" means the customs duty imposed by section 3.

Imposition of lac cess.

3. There shall be levied and collected on all lac and refuse lac produced in India and exported from any customs-port to any port beyond the limits of British India or to Aden a cess at the rate of four annas per maund in the case of lac, and two annas per maund in the case of refuse lac, or at such lower rate as the Governor-General-in-Council may, on the recommendation of the Committee, by notification in the Gazette of India, prescribe.

Constitution of the Indian Lac Cess Committee.

4. (1) The Governor-General-in-Council shall constitute a Committee consisting of the following members to receive and expend the proceeds of the cess:—

(*i*) the Vice-Chairman of the Imperial Council of Agricultural Research, *ex-officio*;

(*ii*) the Inspector-General of Forests, *ex-officio*;

(*iii*) the Forest Entomologist, Dehra Dun, *ex-officio*;

(*vi*) the Imperial Entomologist *ex-officio*;

(*v*) the Conservator of Forests, Bihar and Orissa, *ex-officio* ;

(*vi*) the Director of Agriculture, Bihar and Orissa, *ex officio* ;

(*vii*) the Director of the Lac Research Institute, Nankum *ex-officio* ;

(*viii*) three persons representing the shellac manufacturing industry, one to be nominated by the Bengal Chamber of Commerce, one by the Calcutta Shellac Brokers' Association, and one by the Shellac Traders' Association, Mirzapur ;

(*ix*) one representative of the shellac export trade nominated by the Bengal Chamber of Commerce ;

(*x*) one representative of the brokers of lac and shellac in Calcutta nominated by the Calcutta Shellac Brokers' Association ;

(*xi*) five persons representing the lac cultivators' interests in Bengal, Bihar and Orissa, the United Provinces, the Central Provinces and Assam, one to be nominated by each of the Local Governments of those provinces :

Provided that, if, within the period prescribed in this behalf, or, in the case of first nominations under this Act, within a reasonable time, any authority or body fails to make any nomination which it is entitled to make under this section, the Governor-General-in-Council may himself nominate a member to fill the vacancy.

(2) The Vice-Chairman of the Imperial Council of Agricultural Research shall be *ex-officio* President of the Committee.

(3) The Secretary of the Committee shall be a person, not being a member of the Committee, appointed by the Governor-General-in-Council.

(4) Where a nominated member dies, resigns, ceases to reside in British India or becomes incapable of acting, the Governor-General-in-Council may, on the recommendation of

the authority or body which would have been entitled to make the nomination if it had been a first nomination under sub-section (1), or where such recommendation is not made within the prescribed period, then on his own initiative, nominate a person to fill the vacancy.

(5) No act done by the Committee shall be questioned on the ground merely of the existence of any vacancy in, or any defect in the constitution of, the Committee.

Incorporation of the Committee.

5. The Committee so constituted shall be a body corporate by the name of the Indian Lac Cess Committee, having perpetual succession and a common seal, with power to acquire and hold property both movable and immovable and to contract, and shall by the said name sue and be sued.

Application of the ac cess.

6. (1) At the close of each month or as soon thereafter as may be convenient, the Collector shall pay the proceeds of the lac cess, deducting the expenses of collection (if any), to the Committee.

(2) The said proceeds and any other moneys received by the Committee shall be applied to meeting the expenses of the Committee and the cost of such measures as it may, subject to the control of the Governor-General-in-Council, decide to undertake for the improvement and development of methods of cultivation, manufacture and marketing of Indian lac.

Dissolution of the Committee.

7. The Governor-General-in-Council may by notification in the Gazette of India, declare that, with effect from such date as may be specified in the notification, the Committee shall be dissolved, and on the making of such declaration all funds and other property vested in the Committee shall vest in His Majesty and this Act shall be deemed to have been repealed.

Power of Governor-General-in-Council to make rules

8. (1) The Governor-General-in-Council may, after consulting the Committee and after previous publication, make rules to carry out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may—

(*a*) prescribe the time within which nominations shall be made under section 4 ;

(*b*) prescribe the term of office of the members of the Committee ;

(*c*) prescribe the circumstances in which and the authority by which any member may be removed ;

(*d*) provide for the holding of a minimum number of meetings of the Committee during any year ;

(*e*) provide for the maintenance by the Committee of a record of all business transacted and the submission of copies of such records to the Governor-General-in-Council ;

(*f*) define the powers of the Committee and of the Director of the Lac Research Institute and of the Secretary to the Committee to enter into contracts which shall be binding on the Committee and the manner in which such contracts shall be executed ;

(*g*) regulate the travelling allowances of members of the Committee and their remuneration, if any ;

(*h*) define the powers of the Committee and of the Director of the Lac Research Institute and of the Secretary to the Committee in respect of the appointment, promotion and dismissal of officers and servants of the Committee and in respect of the creation and abolition of appointment of such officers or servants ;

(*i*) regulate the grant of pay and leave to officers and servants of the Committee, and the payment of leave allowances to such officers and servants, and the remuneration to be paid to any person appointed to act for any officer or servant to whom leave is granted ;

(*j*) regulate the payment of pensions, gratuities, compassionate allowances and travelling allowances to officers and servants of the Committee ;

(*k*) provide for the establishment and maintenance of a provident fund for the officers and servants of the Committee, and for the deduction of subscriptions to such provident fund from the pay and allowances of such officers and servants, other than Government servants whose services have been lent or transferred to the Committee;

(*l*) regulate the preparation of budget estimates of the annual receipts and expenditure of the Committee and of supplementary estimates of expenditure not included in the budget estimates, and the manner in which such estimates shall be sanctioned and published;

(*m*) define the powers of the Committee, the Standing Executive Sub-Committee (if any), the President of the Committee, the Director of the Lac Research Institute and the Secretary to the Committee, respectively, in regard to the expenditure of the funds of the Committee, whether provision has or has not been made in the budget estimates or by reappropriation for such expenditure, and in regard to the reappropriation of estimated savings in the budget estimates of expenditure;

(*n*) regulate the maintenance of accounts of the receipts and expenditures of the Committee and provide for the audit and publication of such accounts;

(*o*) prescribe the manner in which payments are to be made by or on behalf of the Committee, and the officers by whom orders for making deposits or investments or disposal of the funds of the Committee shall be signed;

(*p*) determine the custody in which the current account of the Committee shall be kept, and the bank or banks at which surplus moneys at the credit of the Committee may be deposited at interest, and the conditions on which such moneys may be otherwise invested;

(*p*) prescribe the preparation of a statement showing the sums allotted to the provincial Departments of Forests or of Agriculture or to institutions or authorities not under the direct control of the Committee for expenditure on schemes relating to the cultivation, manufacture or marketing of lac, the actual expenditure incurred, the outstanding liabilities, if any, and the disposal of unexpended balances at the end of the year ; and

(*r*) regulate the assessment, levy and payment of the lac cess.

Power of the Committee to make rules.

9. The Committee may, with the previous sanction of the Governor-General-in-Council, make rules consistent with this Act and with the rules made under section 8 to provide for all or any of the following matters, namely :—

(*a*) the appointment of a Standing Executive Sub-Committee and the delegation thereto of any powers exercisable under this Act by the Committee ;

(*b*) the method of appointment, removal and replacement and the term of office of members of the Standing Executive Sub-Committee and the filling of vacancies therein ;

(*c*) the appointment of the dates, times and places for meetings of the Committee and the Standing Executive Sub-Committee, and the regulation of the procedure to be observed at such meetings ;

(*d*) the determination of the circumstances in which security may be demanded from officers and servants of the Committee, and the amount and nature of such security in each case ;

(*e*) the determination of the times at which, and the circumstances in which, payments may be made out of the provident fund and the conditions on which such payments shall relieve the fund from further liability ;

(*f*) the contribution to be paid from the funds of the Committee to the provident fund;

(*g*) generally, all matters incidental to the provident fund and the investment thereof;

(*h*) the defining of the powers and duties of the Secretary of the Committee.

Publication of rules.

10. All rules made under section 8 or section 9 shall be published in the Gazette of India.

Repeal.

11. The Indian Lac Cess Act, 1921, is hereby repealed. XIV of 1921.

Dissolution of the Indian Lac Association for Research.

12. Notwithstanding anything contained in the Societies Registration Act, 1860, the Indian Lac Association for Research is hereby dissolved, and all moneys and properties vested in it are hereby transferred to the Committee, subject to the payment of any outstanding claims incurred by the said Association under the Indian Lac Cess Act, 1921. XXI of 1860. XIV of 1920.

ENDORSEMENT ON DEMAND DRAFTS BY BANKS.

ACT No. XXV OF 1930.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 25th July* 1930.)

An Act further to amend the Negotiable Instruments Act, 1881, for a certain purpose.

WHEREAS it is expedient further to amend the Negotiable Instruments Act, 1881, for the purpose hereinafter appearing; It is hereby enacted as follows:— XXVI of 1881.

Short title.

1. This Act may be called the Negotiable Instruments (Amendment) Act, 1930.

XXVI of 1881.

2. After section 85 of the Negotiable Instruments Act, 1881, the following section shall be inserted, namely :—

Insertion of new section 85A in Act XXVI of 1881.

"85A. Where any draft, that is, an order to pay money, drawn by one office of a bank upon another office of the same bank for a sum of money payable to order on demand, purports to be endorsed by or on behalf of the payee, the bank is discharged by payment in due course."

Drafts drawn by one branch of a bank on another payable to order.

INDIAN STAMP (BOMBAY AMENDMENT) ACT.

BOMBAY ACT No. I OF 1930.

(First published, after having received the assent of the Governor-General in the "Bombay Government Gazette" on the 27th March 1930.)

An Act further to amend the Indian Stamp (Bombay Amendment) Act, 1922.

Bom. II of 1922.

WHEREAS it is expedient further to amend the Indian Stamp (Bombay Amendment) Act, 1922, in manner hereinafter appearing; and whereas the previous sanction of the Governor-General required by section 80A (3) of the Government of India Act and the previous sanction of the Governor required by section 80C of the said Act have been obtained for the passing of this Act; It is hereby enacted as follows :—

5 & 6 Geo. V. c. 61.

1. This Act may be called the Indian Stamp (Bombay Amendment) Act, 1930.

Short title.

2. This Act shall come into force on the 1st day of April 1930.

Commencement.

Bom. II of 1922.

3. In clause (*iii*) of section 1 of the Indian Stamp (Bombay Amendment) Act, 1922, for the word "eight" the word "nine" shall be substituted.

Amendment of section 1 of Bom. II of 1922.

COURT-FEES (BOMBAY AMENDMENT) ACT.

BOMBAY ACT No. II OF 1930.

(*First published, after having received the assent of the Governor-General, in the "Bombay Government Gazette" on the 27th March* 1930.)

An Act further to amend the Court-fees (Bombay Amendment) Act, 1926.

WHEREAS it is expedient further to amend the Court-fees (Bombay Amendment) Act, 1926, in manner hereinafter appearing; and whereas the previous sanction of the Governor required by section 80C of the Government of India Act has been obtained for the passing of this Act; It is hereby enacted as follows:— Bom. III of 1926. 5 & 6 Geo. V. c. 61.

1. This Act may be called the Court-fees (Bombay Amendment) Act, 1930. Short title.

2. This Act shall come into force on the 1st day of April 1930. Commencement.

3. In sub-section (3) of section 1 of the Court-fees (Bombay Amendment) Act, 1926, for the word "four" the word "five" shall be substituted. Amendment of section 1 of Bom. III of 1926. Bom. III o 1926.

BOMBAY PORT TRUST (AMENDMENT) ACT.

BOMBAY ACT No. V OF 1930.

(*First published, after having received the assent of the Governor-General, in the "Bombay Government Gazette" on the 9th May* 1930.)

An Act further to amend the Bombay Port Trust Act, 1879.

WHEREAS it is expedient further to amend the Bombay Port Trust Act, 1879, in manner hereinafter appearing; And whereas the previous sanction of the Governor-General Bom. VI of 1879.

required by sub-section (3) of section 80A of the Government of India Act has been obtained for the passing of this Act.

5 & 6 Geo. V. c. 61.

It is hereby enacted as follows :—

Short title.

1. This Act may be called the Bombay Port Trust (Amendment) Act, 1930.

Amendment of section 23 of Bom. VI of 1879.

2. In the *explanation* to the proviso to paragraph 1 of section 23 of the Bombay Port Trust Act, 1879, hereinafter called the said Act, for the words "Port Officer" the words "Deputy Conservator" shall be substituted.

Bom. VI of 1879.

Amendment of section 24 of Bom. VI of 1879.

3. In section 24 of the said Act after the words "Chief Accountant" the words "Deputy Conservator" shall be inserted.

INDIAN STAMP (BOMBAY SECOND AMENDMENT) ACT.

BOMBAY ACT No. XVI OF 1930.

(*First published, after having received the assent of the Governor-General, in the "Bombay Government Gazette" on the 4th September* 1930.)

An Act further to amend the Indian Stamp Act, 1899, in its application to the Presidency of Bombay.

Bom. II of 1899.

5 & 6 Geo. V. c. 61.

WHEREAS it is expedient further to amend the Indian Stamp Act, 1899, in its application to the Presidency of Bombay, in manner hereinafter appearing; and whereas the previous sanction of the Governor-General required by sub-section (3) of section 80A of the Government of India Act and the previous sanction of the Governor required by section 80C of the said Act have been obtained for the passing of this Act; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Indian Stamp (Bombay Second Amendment) Act, 1930.

2. (1) This Act shall extend to the whole of the Presidency of Bombay.

Extent and operation.

(2) It shall remain in operation for the duration of the Indian Stamp (Bombay Amendment) Act, 1922. Bom. II of 1922.

3. In sub-clause (*i*) of clause (*c*) of article 62 in Schedule I to the Indian Stamp Act, 1899, for the word "five" in column 1 the word "ten" shall be substituted. II of 1929.

Amendment of article 62 of Schedule I to Act II of 1899.

INDIAN REGISTRATION (BOMBAY AMENDMENT) ACT.

BOMBAY ACT No. XVII OF 1930.

(*First published, after having received the assent of the Governor-General, in the "Bombay Government Gazette" on the 4th September* 1930.)

An Act further to amend the Indian Registration Act, 1908, in its application to the Presidency of Bombay.

WHEREAS it is expedient further to amend the Indian Registration Act, 1908, in its application to the Presidency of Bombay in manner hereinafter appearing; And whereas the previous sanction of the Governor-General required by sub-section (3) of section 80A of the Government of India Act has been obtained for the passing of this Act; It is hereby enacted as follows:— XVI of 1908. 5 & 6 Geo. V. c. 61.

1. This Act may be called the Indian Registration (Bombay Amendment) Act, 1930.

Short title.

2. After clause (*g*) of sub-section (1) of section 69 of the Indian Registration Act, 1908, hereinafter called the said Act, the following clause shall be inserted, namely:— XVI of 1908.

Amendment of section 69 of Act XVI of 1908.

"(*gg*) regulating the procedure for transmitting documents for being photographed and the serial numbering; binding and preservation of the photographic prints and negatives."

3. After Part XI of the said Act, the following shall be inserted, namely :—

"PART XI A.

OF THE COPYING OF DOCUMENTS BY MEANS OF PHOTOGRAPHY.

Application of this part.

70-A. This part shall apply to the areas only in respect of which a notification is issued by the Local Government under section 70C.

Definitions.

70-B. For the purposes of this Part 'Photo-Registrar' means any person appointed by the Local Government to perform the duties of Photo-Registrar under this Part :

Provided that the Local Government may delegate, subject to such restrictions and conditions as it thinks fit, to the Inspector-General of Registration the power of appointing Photo-Registrars.

Documents may be photographed in areas notified by Government.

70-C. (1) The Local Government may, by notification in the *Bombay Government Gazette*, direct that in any district or sub-district specified in the notification copies of documents admitted to registration under this Act shall be made by means of photography.

(2) On the issue of such notification it shall be translated into the vernacular of the district and shall be posted in a conspicuous place at the Registration offices affected by the notification.

Application of Act to areas notified under section 70-C.

70-D. In any district or sub-district, in respect of which a notification has been issued under section 70-C the provisions of this Act shall, for the purposes of this Part, be subject to the following modifications, namely :—

(1) (*a*) every document admitted to registration under section 35 or section 41 shall be carefully marked with an identification stamp and the serial number of the document on every page.

(*b*) It shall then be transmitted by the registering officer to the Photo-Registrar, who shall cause each side of each page of such document together with all stamps, endorsements, seals, signatures, thumb-impressions and certificates appearing thereon to be photographed without subtraction or alteration. He may for this purpose cut or untie, without breaking any seals, the thread or ribbon wherewith the pages of the document are sewn together in order to separate the pages of the document, and, as soon as the document has been photographed, he shall rebind the document exactly as before and if he has cut the thread or ribbon shall seal it over the joint with his seal :

Provided that before transmission of the document to the Photo-Registrar the party presenting the document may require the registering officer to have it copied by hand under section 52* on payment of an additional copying fee.

(*c*) There shall then be prepared and preserved the negative and at least one photographic print and to each such negative and print the Photo-Registrar shall fix his signature and seal in token of the exact correspondence of the copy to the original document, as admitted for registration.

(*d*) One set of such prints arranged in the order of their serial numbers shall be made up into books and sewn or bound together. To each such book the Registrar or Sub-Registrar shall prefix a certificate of the serial numbers it contains, and the books shall then be preserved in the records of the Sub-Registrar. The negatives shall be preserved in such suitable place as the Inspector-General may prescribe.

(2) All words and expressions used in the Act with reference to the making of copies of documents by hand or the entering or filing of documents or memorandum in books provided under section 16 shall, so far as may be necessary, be construed as referring to the making of such copies by means of photography

or the entering or filing of documents or memoranda in books made up of copies prepared by means of photography.

(3) Where this Part applies the sections mentioned below shall be deemed to be modified as follows :—

(*a*) In section 19 the words 'and also by a true copy' shall be omitted ;

(*b*) sub-section (4) of section 21 shall be omitted ;

(*c*) the words 'according to the order of its admission' occurring in clause (*c*) of sub-section (1) of section 52 shall be omitted ;

(*d*) section 53 shall be omitted ;

(*e*) in sub-section (1) of section 60 the words 'and page' shall be omitted ;

(*f*) sub-section (1) of section 61 shall be omitted ;

(*g*) in sub-section (1) of section 62,—

(*i*) for the word 'transcribed' the word 'copied' shall be substituted ; and

(*ii*) for the words and figures 'copy referred to in section 19' the words 'photograph of the original' shall be substituted."

THE BUDGET.

Extract from the proceedings of a meeting of the Legislative Assembly, held in New Delhi, on Saturday, 28th February 1931.

Speech of the Finance Member introducing the Budget for 1931-32.

INTRODUCTORY.

Another year has passed and we meet once more in this Chamber to take stock of the business side of Government.

I think I may feel assurance that all Members of this Assembly, in whatever quarter of the House they sit, will agree with me at least in one thing, and that is that we meet in circumstances of great difficulty, and that the responsibility of which I have to render account to-night is a heavy and perplexing one.

2. If I can secure agreement from all sides on this point, perhaps it is not too much to hope that Honourable Members will carry their sympathy a stage further and approach the consideration of the problems and proposals which I shall explain to-night, in a spirit which recognises that the difficulties are mainly inherent in the present situation in India and that they require a common effort for their solution. Let me explain what I mean by this.

3. So far as economic factors alone are concerned, our problem is one which the whole world has to face, and in fact, our situation in India is, in that respect, easier and more straightforward than that of most other countries. But in India we have this added complication—that we are passing through a period of great political stress and strain, and stand on the eve of a fundamental change in the system of Government. This complicates the situation in many ways, and the one difficulty reacts on the other. For, on the one hand, the economic situation could be more easily dealt with if we stood on more stable political ground, while, on the other hand, the political changes could be more easily effected if the country were not in the midst of these economic difficulties. There is an old English saying: "Don't change horses in the middle of the stream." India to-day has to consider a change in political horses just when she is crossing a stream of economic difficulties which is sweeping down in dangerous flood upon her. If the operation of changing horses is to be accomplished without disaster to India, then all who are engaged in it must work in co-ordinated co-operation.

4. As a preface to my business statement, I will say this. Times are bad. We all know that. But there are two thoughts which we should not forget. The first is that India is not alone in this economic adversity. It is a condition

through which the whole world is passing, and I am convinced that the state of many countries, is, beyond all comparison, worse than that of India.

The second is that the country has been through such times before. Economic life, at least in the modern world, moves in cycles, or with ebb and flow. We are on the ebb flow, but it is a safe prophecy that the tide will turn.

5. It is important to remember these things, not as affording any justification for thoughtless optimism or for lack of determination in dealing with the present problems, but in order to preserve a sense of proportion both as regards those problems and the remedies. So far as India is concerned, the fundamental position is still sound. The time has not yet come for panic measures or desperate experiments which might land us in unknown complications or endanger the efficiency of the whole machinery of Government. What we need rather is to give unremitting care to details, to stick to principles of sound finance, to work hard, keep our heads, and pull together. Above all, it is necessary to be sound in our finance. There must be no doubts about our determination in this at the present critical time.

6. *Economic review.*—I must now turn to my main task to-night. For the purpose of the review and the forecast which are necessary, our Government finances are in this period so affected by surrounding conditions that, in order to judge the present position and to forecast the future, a very careful study of those conditions is necessary. In order to assist Honourable Members and the public, on whose proper understanding of the position we so much depend, I have had prepared an economic review of the main items of trade for past calendar year. This has been done by Dr. Meek, the Director-General of Commercial Intelligence and Statistics, and will be distributed at once with the usual financial papers. This step represents an effort to provide information in more up-to-date form than is available from the usual annual trade review—which normally appears rather too late after the event to be of full value.

7. It would be impossible for me to-night to attempt anything like an exhaustive account of the situation and I

shall content myself with referring to certain main features and stating certain broad conclusions.

8. *Trade depression and fall in prices.*—So far as concerns those conditions which normally affect our Indian estimates, there is nothing adverse of which to complain. Crops during the agricultural season 1929-30 were fairly good and the monsoon of 1930 was generally normal, producing, on the whole, satisfactory results. On the other hand, the year which we are just completing has witnessed one of the worst industrial and trade depressions in history. The downward trend of the trade movement started in October 1929 after the Wall Street collapse in America and from there the movement spread to other countries all the world over. The depression deepened at an accelerated rate in 1930, and conditions became progressively worse as the year advanced. As a result of the fall in prices and the trade depression, practically all classes in all countries are suffering from a lack of purchasing power. It is too early to say whether the bottom of this movement has been reached, but in considering prospects for next year, I think it is necessary to reckon that, as regards prices and the general volume of commercial activity throughout the world, recovery will be slow.

9. The fall in prices has affected most severely those countries whose economic activity is mainly directed to the production of primary agricultural products. This is brought out most clearly from the index numbers of wholesale prices in various countries, for, in India, the fall in the Calcutta wholesale prices index corresponds very closely with the falls in countries like Australia and Japan, and is heavier than the fall in the wholesale figures for the United States or the United Kingdom. The same point is seen by comparing falls in the prices of articles which India exports with the fall in the prices of those articles which she imports. The fall in the former between September 1929 and December 1930 was 36 per cent., and the fall in the latter 16 per cent. India may therefore perhaps be said to be going through the worst time now. She has felt the severity of the fall in the case of what she has to sell, but has not obtained a corresponding advantage of the fall in prices of what she has to buy.

10. *Political situation.*—Apart from the effects of the economic crisis, the situation in India has been aggravated by special factors which are only too familiar—internal disturbances and the uncertainty caused by the prospects of fundamental constitutional changes.

11. Now, judging from questions which have been asked in this Assembly and discussions in the press, a good deal of interest has been taken in the question as to how much of the present economic depression in India is due principally to world causes, and how much to political disturbances in India and to certain special features of the civil disobedience movement. If discussion on this subject is to be used as a basis for a campaign of recrimination, that is a purpose to which I do not intend to lend myself to-night, but there is some practical importance in making an objective study of the situation in order to form an opinion as to the extent of improvement for which we may hope if normal internal conditions and confidence in the future can be restored.

The facts recorded in the Report which I am circulating will enable Honourable Members to form an opinion on certain aspects of this question. If I were to endeavour to answer it shortly, I should summarise my views as follows.

12 So far as the total volume of India's external trade is concerned, the main course of events has been determined by world economic conditions. Exports have kept up well in volume, and the total imports have not declined to a degree appreciably out of proportion to the drop in the value of the exports. On the other hand, certain classes of imports have shown major variations from the normal—notably cigarettes and cotton piece-goods, but, as to the latter, it is necessary to remember that a part of the variation might have been expected as a result of the higher import duties imposed last year.

13. On the other hand, although the course of external trade may have been mainly governed by economic causes, internal trade has suffered disastrously as a result of political disturbances. Unnecessary losses to private traders must have been very great, while enormous sums of money must

have been diverted from productive purposes. This kind of effect is seen in Provincial budgets, but there must be much more which does not appear in any public accounts.

14. Lastly, and above, all the most damaging effects have been caused in what I may describe as the region of Finance. The implications of the movement have weakened confidence in India as a field for investment both at home and abroad, and this has led to a decline in the price of Indian securities, both Government and private, to a lack of credit for traders and of capital for new enterprise, and to a steady export of capital from the country. This has meant increased expenditure on loans for Government and has forced Government to take measures to protect the position which have resulted in high money rates, with a consequent increase in the difficulties of traders in these very difficult times. With these particular points I shall have to deal more fully later.

15. I have stated the case in the preceding sentences with studied moderation, but I must guard against that moderation being misunderstood. The country has, it is true, survived the past year without irreparable disaster. But the reserves and credit of all—individuals and public authorities alike—have been seriously weakened, and any continuance of internal disorders is a matter which all who have the true interests of India at heart must view with the gravest possible concern. It might, in fact, mean that India, on the day when she should be inaugurating her new constitution with bright hopes of success, would find herself, instead, struggling desperately for more existence in a morass of economic troubles.

This is the general picture which I would give.

16. *External trade.*—As regards external trade there are some features which deserve special comment.

The visible balance of trade in favour of India (including private imports of treasure) for the first 9 months of the current financial year was 34.43 crores comparing with 41.62 crores for 1929, 39.76 crores for 1928, and 33.07 crores in 1927. The balance was therefore not strikingly worse than the average of the last few years and was actually better than in 1927.

As against this, of course, the value of trade has declined enormously—exports of merchandise for the 9 months being down by 61 crores, as compared with last year, and imports by 56 crores.

17. But, in forming a view of the state of Indian trade, it is necessary to consider the volume as well as the values. If we compare the results for the calendar year 1930 with the calendar year 1929 and reduce them to a common basis as regards price, we find that the volume of exports declined by less than ½ per cent. (to be exact ·4 per cent.), while the volume of imports declined by just under 18 per cent. This greater decline in the volume of imports was natural. The country pays for its imports with its exports and since, as already pointed out, the price of the goods India exports fell much more than the price of goods which she normally imports, the same volume of the former could only buy a smaller quantity of the latter.

It is, I think, worthy of special comment that, in these times of bad world conditions and of general over-production of the agricultural commodities on which India relies, she has been able to maintain the volume of her exports. It is a sign of general health in the economic condition which, in spite of the diminished prices received, must, on an impartial view, be regarded as satisfactory.

18. As regards the export trade, the main facts to note are the large decline, both in quantity and value, of jute exports, and the satisfactory position, at least as regards quantities of exports, shown for Indian cotton. Exports of raw jute, on the nine months to date, show a fall of nearly 12 crores—a decline in value of 54 per cent. and in quantity of 29 per cent. Cotton exports for the nine months are up to last year's level, but show a decline in value of 24 per cent. I should like to say something about cotton, for, although the present price is so unsatisfactory, this is an item which has certain very encouraging features for India's future, while there are important economic lessons to be learnt in this particular case. There is no doubt that Indian cotton is steadily gaining ground in the world's markets. For 1930 the total exports were 727,000 tons as against 702,000 in 1929. This increase is extremely satisfactory in times, like

the present, of diminished consumption throughout the world. Many manufacturers, especially in Lancashire, are now adapting their mills so as to substitute Indian for American cotton. The new Lancashire combine—the Lancashire Cotton Corporation—whose mills a year or two ago only took about 10,000 bales a year of Indian cotton, hope shortly to be taking up to 4,000 bales a week and eventually more than double this quantity. But the strength of the Indian cotton position depends on its price. It is being bought because it is cheaper than American cotton. If the relative price of Indian cotton is forced up, the advantage will disappear, and the tendency which is now going on for a change-over to Indian cotton will be stopped. I mention this because there have been frequent demands that Government should intervene to support the price of Indian cotton. We could not accede to these demands because we felt that experience proved that all such attempts made in other countries to interfere with normal economic forces had ended disastrously. But it might have had an added evil effect in the case of Indian cotton, because if special efforts had succeeded temporarily in putting Indian cotton up to an artificially high level, they would just have defeated that tendency—so favourable, in the long run, to India—of which I have been speaking and checked the establishment of a permanent new market for Indian cotton.

19. These are some of the points which, I think, are worthy of notice. If there are any favourable features or if the evidence shows that the underlying position is healthy, these things do not of course counteract the immediate effects of the great drop in the value of trade and the consequent serious direct loss to Government revenues from customs duties or the indirect loss through lower trading profits.

20. *Revised estimates for* 1930-31.—The figures which have already been before the House in connection with the Railway estimates, have shown with unpleasant clarity the scale of deterioration which has to be faced. These Railway results have not, of course, as yet (owing to the method of calculating the Railway contribution) affected our normal revenue, though they have had a serious effect on our ways

and means position, and they have raised a danger signal for revenue also in the future.

21. Apart from this I shall only refer now to the most important features in the results for the current year, for the details of the revised estimates are shown in the Financial Secretary's Explanatory Memorandum which will soon be in the hands of Honourable Members along with the other budget papers. I expect that we shall lose as much as 9½ crores under Customs, of which cotton piece-goods and jute contribute 3,45 lakhs and 85 lakhs, respectively. To the extent that duties are specific, we are hit by the reduction in the volume of imports and exports. To the extent that the duties are *ad valorem*, revenue automatically falls even if the volume of imports is maintained at the former level. Under Taxes on Income, I expect that we shall lose 2.20 crores notwithstanding the fact that the assessments have reference to the incomes of the previous year. The revenues of the Indian Posts and Telegraphs Department have also been seriously affected by the prevailing conditions and the working of the Department is expected now to result in a loss of no less than 1,36 lakhs against 48 lakhs anticipated a year ago. The deterioration on the Finance headings is in a large measure due to the ways and means operations of Government which I shall deal with later. The main items of deterioration as compared with the budget may now briefly be summarised as follows :—

	Lakhs.
Important revenue heads, *viz.*, Customs, Taxes on Income, Salt and Opium (net)	12,10
Posts and Telegraphs (including the Indo-European Telegraph Department)	89
Finance headings, *viz.*, Debt Services, Currency and Mint	1,38
Other heads	5
Total ..	14,42

As the final budget estimates showed a surplus of 86 lakhs, the revised estimates work up to a deficit of 13.56 crores.

PROSPECTS FOR THE YEAR 1931-32.

22. *General considerations.*—I can now turn to the estimates for 1931-32. In making these, I have been influenced by the following considerations. So far as concerns the special disturbances as affecting economic activity in India, we may at least hope that these will not be aggravated during the coming year, and that their effect will gradually diminish. On the other hand, so far as general conditions are concerned, although I believe that a return to peace and co-operation in India might have a direct influence on a world recovery, nevertheless, it would be prudent to reckon that as regards the general level of prices, and as regards the general volume of commercial activity throughout the world, recovery will be slow. There is a mass of wreckage to be cleared away, and although there are signs that we have reached the limit of the ebb, nevertheless, some time must elapse before the tide sets strongly towards a permanent recovery in world conditions. On these grounds I think it necessary to be cautious in the revenue estimates for next year. And I would at this point emphasise that a very special duty rests on those of us who are responsible for handling public affairs in this transitional stage and on the eve of constitutional changes. That duty is to face and overcome present difficulties with present measures, and not to leave an unsound position with hidden weaknesses to our successors.

At the same time, we must not go too far in our pessimism. For, a policy which magnifies unduly the burden to be put upon the tax-payer of to-day, may defeat its own object by placing upon the commercial life of the country a load which would itself retard recovery.

23. Keeping these counterbalancing considerations in mind, I have framed the revenue estimates on a basis which is cautious so far as world conditions are concerned, but which otherwise assumes fairly normal conditions in India.

24. I must now turn to the problem of balancing the budget, and endeavour to show in broad outline the component elements of that problem. The best way in which to do this is to take, as a basis for comparison, the budget

figures for the current year and show how our prospects for next year have deteriorated. In this way I can make clear what is the gap which we have to fill—a gap which can only be filled by making, on the one hand, cuts in expenditure and, on the other, providing new sources of revenue.

The position from which I have to start presents itself as follows.

25. *Tax revenue.*—I calculate that we must face a fall in tax revenue, as compared with the current budget estimates, of no less than 13.16 crores. In order to make clear the main features, I need only now refer specially to the large heads of Customs and Taxes on Income.

For Customs I estimate total receipts of 46.64 crores, which is 8 crores worse than the budget estimates for the current year, but 1½ crores better than what we now expect to realise this year. It would certainly not be safe to count on getting more than this, having regard to the low level of prices and the diminished purchasing power of India.

For Taxes on Income I estimate receipts of 13.50 crores which is 4½ crores worse than the current budget and 2.30 crores worse than what we expect to realise this year. Under this heading, of course, an improvement in internal conditions next year will not help us, for next year's income-tax assessments will be based on the current year's results, and so we shall suffer from the bad conditions through which we are now passing.

These two heads alone account for a deterioration of 12½ crores. Apart from this, there will be the normal drop in opium revenue, due to our policy of reducing exports, and other minor deteriorations which make up the figure of 13.16 crores which I have given as total loss on tax revenue as compared with the current budget estimates.

26. *Commercial undertakings.*—I come next to the prospects for the great commercial undertakings—Posts and Telegraphs and Railways.

As regards Posts and Telegraphs, business is badly affected by the current depression, and we must face a net deficit of

1.41 crores in the Indian Posts and Telegraphs Department, or, adding capital expenditure charged to revenue, of 1.52 crores. The budget estimate for the current year was bad enough, but the revised estimate under the head as a whole is 80 lakhs worse than that.

As to Railways, I need not say very much. Honourable Members already know the results from the Railway budget. Here, as I have also noted in the case of the current year, owing to the way in which the "Railway contribution" is calculated, our own budgetary estimates are not yet seriously affected. But that does not mitigate the serious nature of the underlying position, and I must here sound a serious note of warning. We are living on our Reserves now and this process cannot be indefinitely continued. If there is no improvement in sight by the end of next year, the whole position will have to be reconsidered. I will say no more on that subject at this stage. The actual Railway contribution is estimated at 5.36 crores instead of 5.74 crores in the current budget, so that here we have a deterioration of 38 lakhs.

Taking these figures together with those for Posts and Telegraphs, the total deterioration on our main commercial undertakings is 1.18 lakhs.

27. *Finance.*—Next we must consider the general Finance headings, Interest receipts, Currency and Mint receipts, Interest on Debt and the Reduction and Avoidance of Debt provision. It is right, for a proper understanding of the position, that these should be considered together.

These headings have a most important bearing on the financial results this year, and I shall deal with them more fully when reviewing our general financial policy later in my speech. For the present, I merely wish to state the actual facts. Our position has been adversely affected under these headings in three ways:

First and mainly, there is a loss of profit to the Government from currency, partly owing to the decreased volume of currency in circulation, which is a necessary result of the general fall in prices and the decreased commercial activity, and partly owing to lower rates

of interest on the Gold Standard Reserve. The former, under the headings Currency and Mint, accounts for a net deterioration of 2,27 lakhs, and the latter, under the heading Interest receipts, for a deterioration of 54 lakhs.

Secondly, there are higher charges on Interest on Ordinary Debt due to increased rates of interest payable on new loans and to the borrowing necessary for covering the deficit in the current year. Under this head, however, the net deterioration is only 1 lakh, because we have revised the basis on which interest charges are made to the Commercial Departments. This revision—which has already been explained by my Honourable Colleague, Sir George Rainy, in introducing the Railway budget,—has done no more than to put upon the commercial undertakings the full cost of the Government loans from which they benefited. The previous method of calculation meant that general revenues were actually losing interest on a part of the loans made to Commercial Departments.

Thirdly, there is an increased charge, under the heading Interest on Other Obligations, of 16. This increase is accounted for by the larger liability for bonus on cash certificates, which is 22 lakhs higher this year. Apart from this, the total balance of funds held by Government is reduced—mainly owing to the reduction in the Railway Reserve Fund balance.

Lastly, there is the automatic increase, in the provision for Reduction and Avoidance of Debt, of 78 lakhs. This is a heavy item, but at this stage in India's constitutional development, when the outside world is watching closely the effect of the coming constitutional changes on India's financial stability, I am sure that all Honourable Members will agree that it would be fatal to make any diminution in this provision.

28. To sum up—the total deterioration under the Finance headings is 3,76 lakhs, of which 2,81 represents the diminution of profits from currency, mainly due to the decreased volume of currency in circulation, and 95 increased net charges

for debt, of which no less than 78 is due to the automatic increase in the Reduction and Avoidance of Debt provision.

29. We can now survey the whole of the picture of which I have thus presented the main features. Comparing the forecast for next year with the current budget, we lose—

13.16 crores in Tax revenue,

1.18 crores on Commercial Departments, and we are worse off by

3.76 crores on general Finance headings. This means a total deterioration of 18.10 crores as compared with the budget estimates for the current year. As those estimates provided for a surplus of 86 lakhs, the net deficit, on the basis of the current year's figures for all the other items, would be 17·24 crores. This is the gap which we have to fill either by cutting down expenditure or finding new sources of revenue. To this task I must now turn.

30. *Military expenditure.*—I propose to deal first with military expenditure—and here I am glad to say that we can put forward a substantial reduction of no less than 1,70 lakhs, bringing the figure (exclusive of the Territorial Force grant) to 52⅛ crores. I do not think I need repeat the detailed explanations of the arrangement affecting the Army budget which I gave in my budget speeches of the last two years. But I must explain how it is possible to make this cut. The original plan was based on a stabilised budget of 55 crores for four years from 1928 to 1932 and this was the figure included for 1928-29 and 1929-30. In my last budget speech I explained that we had arranged to lengthen the period by one year and reduce the average amount for the remaining period to 54·20 crores. We propose to repeat the same process this year, thus spreading the re-equipment programme over one additional year, so that instead of allowing for a budget stabilised at 54·20 crores for the next two years with a reduced figure thereafter, we shall have a basic figure of 53.63 crores for three years. On top of this, by taking advantage of reduced costs of various articles and savings effected by the military authorities by their economy campaign, and also by postponing part of the ordinary military engineering services, further cuts of no less than 1,13 lakhs

have been made. I wish, however, to make it clear that the possibility of this economy depends partly on special savings and partly on the continuance of low prices for grain and other stores, so that it may not be possible to repeat it. This is an exceptional cut made in exceptional circumstances to meet the present emergency, and it means a retardation in the programme of re-equipment which the military authorities could not, acting purely on military considerations, have recommended. But they have proposed this special cut in order to help out the general situation, and I wish to take this occasion to express my appreciation of the way in which they have helped to reduce expenditure this year. I am afraid that many desirable projects for improving barracks and providing other amenities for the troops have had to be postponed, and in many cases officers who, according to the stabilised budget arrangement, had been led to expect that savings would be available for such projects have had to be disappointed.

The position has, however, been accepted, and I think it right that this House should know that a whole-hearted and substantial effort has been made by all the officers concerned to help in meeting the present financial situation.

A further small saving has been provided for in the Territorial Force grant, bringing the total military saving to 1,75 lakhs.

31. *Civil expenditure.*—This heading raises the whole question of retrenchment on which Honourable Members are doubtless expecting me to say a good deal to-day. I shall not shirk the task. I propose to divide it into two parts, first, dealing with what I will describe as immediate practical measures designed primarily to meet next year's difficulties, and secondly, discussing the possibility of a more far-sighted and considered policy for permanently reducing the general standard of Government expenditure. The distinction is perhaps not logically exact, because several of the emergency measures may have a permanent effect—but it is a useful distinction for my present purpose.

To put the same idea in another way, there are two questions before us: "What cuts can we make in next

year's budget ?" and " What steps can we take to hammer out a policy of retrenchment which will have a lasting effect ?"

32. *Cuts made in the budget.*—I will start with the former and thus complete the budget picture. In considering this question, I must ask Honourable Members at the outset to appreciate the limitations and difficulties besetting the task. Although the Civil expenditure of the Government reaches apparently a large figure, the headings of normal administrative expenditure, which alone offer a straightforward task, are really confined to those shown in the accounts as Civil Administration and Civil Works, together accounting for about 16 crores. Even in this reduced total, when one gets down to the actual task, the scope for action is further limited. Thus, about 3 crores out of this total represents expenditure on the North-West Frontier Province, and here, at the present moment, instead of finding a margin for economies, I am faced with new and irresistible demands for new expenditure. I say irresistible, for how can we resist the claim that in this centrally administered area the standard of services, education, health, etc., should be brought up to that of the adjoining and similar districts of the Punjab ? The most I can say in the face of such demands is that, in present financial conditions, we must advance slowly. But it has to be an advance. Then again, there are headings like Audit on which we spend over a crore, where the needs mainly depend on what the Provincial Governments require, while there are others where expenditure represents fixed liabilities. In the case of others again, fixed and increasing commitments have been recently undertaken as part of policies approved by this Assembly. I refer to such items as Agricultural Research grants, grants to the Aligarh and Banares Universities, and the development of civil aviation.

33. Apart from this, I would ask Honourable Members to appreciate the special work which is now falling on all Departments of the Central Government in connection with the constitutional Reforms. Special studies and enquiries are necessary in all directions, and this work is super-imposed on that of current administration, which in itself has been greatly increased owing to the demands made on the time of officials by this Assembly.

34. I have dealt so far with the general head of Civil Administration. There is one other main head where we have power to control expenditure and that is Civil Works. But here again our powers are limited. There is, first, the fixed burden of normal maintenance and repair charges, which can hardly be reduced, and to this must be added the cost of works actually in progress. These works cannot be stopped without involving real waste of public money.

35. It is necessary that these facts should be appreciated though it is not for me to exaggerate the difficulties, and I shall welcome any support which I can get from Honourable Members in pressing for economies which do not endanger efficiency at vital points.

36. In any case, in spite of all the difficulties, we have made a great effort to restrict expenditure with results that are really substantial. In this we have of course had the advantage of the enquiry by the officer appointed last year to examine the course of expenditure, as to whose Report I shall have more to say later.

37. In the first place, on departmental expenditure we have made special cuts in the provisions for contingencies and in the scale of certain allowances. These amount to 26 lakhs—an important percentage on the grants concerned. It is by the cut on contingencies that we hope mainly to check all minor extravagances and leakages. Then we have drastically curtailed expenditure on works for Frontier Watch and Ward to the extent of 22 lakhs and on other special grants to the extent of about 14 lakhs. As regards Civil Works, by refusing all new major works, by slowing up expenditure on works in progress, and by severely reducing the grant for minor works, we have made a saving of 33 lakhs as compared with the current year's grant.

In this way we have made special economies of about 95 lakhs, and to this may be added the automatic decrease—owing to smaller revenue receipts—in the Road Fund grant of 7 lakhs, which brings the total economy as compared with last year on this head to 1,02 lakhs.

38. Apart from these definite economies, other adjustments show a decrease of 24—bringing the total reductions

up to 1,26 lakhs after allowing for several items of new expenditure in the North-West Frontier Province. Against this there must be put certain unavoidable increases and new demands which I reserve for special mention, although they are of a fairly normal nature. There is, first of all, the automatic growth in the pay-bill owing to the operation of the time-scale system which involves us in an extra charge of about 23 lakhs. Further, in spite of the present hard times, we have decided to include a provision of about 2½ lakhs as part of our programme for improving statistical records bearing on the economic condition of the country, while the grant to the Aligarh University will also go up by 3 lakhs. These items totalling about 29 lakhs reduce the net saving to 97 lakhs.

39. This figure of 97 lakhs may be fairly said to represent the economy in normal Civil expenditure this year; but I have still to mention two very heavy non-recurring items, which would have had to be dealt with differently if I had not been able to balance them by a wind fall on the receipt side which I must now explain. The two items of expenditure to which I refer are 34 lakhs for the census and 19 lakhs for abnormal capital expenditure (mainly for new aeroplanes and ground works) in connection with the plan for a State Air Service and the general development of civil aviation. The census is of course unavoidable, while, as to civil aviation, it is necessary to carry on with this expenditure unless we are deliberately to abandon the policy which has already been accepted by this House.

40. *A wind-fall.*—The special windfall to which I have referred is a sum of about 54 lakhs net to be realised from the sale of the Indo-European Telegraph undertaking.

In the course of this year the negotiations regarding the disposal of the Indo-European Telegraph Department have been concluded. For some time past, this Department has been running at an increasing loss, partly owing to wireless competition and partly as a result of the general trade conditions. Difficulties have also been experienced in administering this Department most of whose operations were conducted in Persian territory, and of late the Persian

Government have been pressing for the transfer of control of Persia's internal telegraph system to Persian hands, a demand with which we had naturally considerable sympathy. Under the settlement now reached, it will be possible to satisfy Persia's national wishes in this respect by transferring the Persian Section of the Department to Persia, while, in consideration of our agreeing to release the Communications Company from an old agreement regarding the apportionment of the receipts, India receives a cash payment of £450,000 from that Company and also transfers the liability for maintaining and working the unremunerative Persian Gulf Section to the Company. After allowing for compensatory payment to the staff discharged and for various other adjustment we shall realise a net sum of about 54 lakhs.

41. As the assets thus disposed of were originally paid for out of revenue, it is quite proper that the connected credit should be taken to revenue, and, as I have said, I regard it as specially balancing, and in a sense justifying, the heavy non-recurring expenditure on census and civil aviation which unfortunately falls on next year.

42. *Gap to be filled.*—As the receipt is 54 lakhs and the provision for these two times to 53, that gave the 1 lakh in hand to be added to the net saving of 97. Adding the resulting figure of 98 lakhs to the saving of 1,75 lakhs on the Military budget, we have a total of 2,73 lakhs to put against the deficit of 17·24 crores with which I started.

This therefore reduces the gap to 14·51 crores, and this is the sum for which we must provide by new taxation.

43. *Retrenchment Committee.*—But, before I explain my proposals for taxation, I must deal with the second aspect of retrenchment to which I have referred.

I hope that I have said enough to demonstrate that we have made a great effort this year to cut expenditure. But in times like these, when we are asking the House to impose upon the country a heavy burden of new taxation, I recognise that Honourable Members may legitimately demand some means of satisfying themselves as to the possibility of still further and more permanent economies in expenditure. Speaking as Finance Member, I should welcome such a

demand. We therefore propose that, if it should be the desire of this Assembly, there should be constituted a Retrenchment Committee consisting of five non-official members to be elected by the Assembly and two officials to be nominated by His Excellency the Governor-General, one of whom would be a representative of the Finance Department.

44. I wish to say something more than the mere announcement of this intention. Last year, when motions for general percentage cuts on all grants were moved by my Honourable friend, Sir Hari Singh Gour, I emphasised to the House the danger of indiscriminate "axing". I think all of us have seen examples of this. In normal times expenditure inevitably grows from year to year. Then, for some reason or other—generally an economic crisis with a sudden drop in revenue—the burden becomes too heavy to be borne and there is a sudden demand for retrenchment. In such cases of emergency, the axe is often wielded with a view rather to immediate than to ultimate results. Indiscriminate cuts are made regardless of their effects—officials are discharged, and thereby additional pension charges are prematurely incurred—and then, when the sudden feeling of enthusiasm has calmed down, and the crisis is past, it is found that essentials as well as non-essentials have been cut away. New men are engaged, their salaries added to the extra pension charges of "axed" officials, and in the end the net result may prove, in many cases at least, to have been false economy. With these considerations in mind, I resisted last year the demand for indiscriminate cuts. I promised, on the other hand, that a careful analysis of the growth of expenditure in the preceding five years should be prepared and laid before the House. I wanted Honourable Members to see exactly where and why expenditure had been increased, so that they might launch a well-directed, and not an indiscriminate attack on the position. This analysis will now be available for them in the form of a very full Report by the officer whom we specially appointed for this duty. His Report will show exactly why, how, and where expenditure has grown, and indicate the main fields to which the search for economies can be most usefully directed. The Retrenchment Committee will thus be able to start work with the assistance of much valuable material with all the preliminaries for their work carefully prepared.

45. *Mr. Jukes' Report.*—I must here make a digression to explain that, owing to circumstances beyond our control, there has been a delay, which I regret, in completing this Report, Mr. Jukes—the officer appointed—after presenting an *interim* Report which was laid on the table during the last Simla session, had to be taken away from his work from the end of September till the middle of February in order to act either as Finance Member or as Financial Secretary in the absence, on duty in London, of Sir Arthur McWatters and myself. I had hoped that in the past two weeks he would have completed his Report for the press so that it might be available on the presentation of my budget. Unfortunately, he has been seriously ill and the work has been delayed. But I hope that the Report will be before Honourable Members in good time before the end of this session.

46. The primary task of the Retrenchment Committee will be to investigate possibilities of retrenchment in the Civil expenditure of Government as examined in this Report. But this work must be co-ordinated with other steps in a comprehensive plan. Retrenchment in its fullest sense involves a wide range of subjects, some technical and others which now form part of the whole constitutional issue which is before us. For such subjects, in certain cases, other agencies must be employed, and with these the work of the special Committee of this House, if appointed, must be co-ordinated.

47. *Commercial Departments.*—Let me deal first with the Commercial Departments.

As regards the Posts and Telegraphs, Honourable Members are aware that a special Committee, to be presided over by a distinguished Member of this House, has just been appointed to examine the working of the system of commercial accounts for that Department. This Committee will throw light on an important question which exercises the minds of Honourable Members, *viz.*, whether the account figures as now shown present a fair picture of the commercial working of the service. When that Committee has reported, the way will be open for Government to explore means and methods by which this Department may, most effectively and

rapidly, but without detriment to its efficiency, be placed on a sound commercial basis and made to cease its drain on general revenues. If, after that, the Assembly consider it desirable that a further search for economy should be pursued, Government will consult with them as to the best way of giving effect to this.

Turning to the Railways, my Honourable Colleague, Sir George Rainy, has dealt with the question of economy in Railway administration and informed the House of the steps already being taken. He has also indicated that if the Railway results were to continue in such a way as to threaten the financial fabric of the Government of India, then it might be necessary to make a thorough enquiry into the possibilities of improving the position, and that a special technical Committee would be required for such work.

48. *North-West Frontier Province.*—Then there is another form of special enquiry to which I must refer, namely, expenditure in the North West Frontier Province. I have already spoken of the inevitable growth of expenditure on beneficial services in this Province. But, as regards Frontier Defence, we have recognised that the search for economy must be rigorously taken up, and the Government of India have decided that the time has come to review the whole policy and to consider whether there is any chance of saving money by a better co-ordination of irregular troops, the Regular Army, and the Air Force. A special Committee has been appointed to investigate this matter, and their Report should be available in a few weeks.

49. *Military expenditure.*—Apart from this, I must also mention the whole field of military expenditure. Here obviously, no substantial economies would be possible without changes in the composition and strength of the forces in India, which would raise issues, military and constitutional, of vital importance. The study of this subject cannot be undertaken independently of the constitutional issue. It is a subject which has already received special consideration at the Round Table Conference, and I would refer Honourable Members to the Report of the Defence Sub-Committee of that Conference.

50. *Pay and conditions of service.*—Lastly, I come to a very important question, one which, in fact, pervades all the others, the question of pay and conditions of service. A good deal has been said and written on this subject lately, and attention has been directed to reductions in the pay of Government servants which have recently been effected in other countries. The subject has also been ventilated in the discussion on the Railway budget, so that, to that extent, I am not treading on new ground in this House. It is an extremely difficult subject and one on which clear thinking is essential.

51. Let me say something first as to its scope and significance in India. It is often brought as a charge against British administration that India, a poor country, has been burdened with a heavy load of pay for costly officials at the top, specially British officials, and that the money required for education and other beneficial services cannot be available until this burden is drastically reduced. If the matter is to be discussed on these lines, it is essential to be clear as to the facts.

I am not going to attempt to-night to deal in detail with the charge that the administrative machine in India is unduly costly. That would require elaborate comparison with other countries and a mass of figures with which I do not wish to burden my speech to-night. But perhaps at this point, I, as one who brings an outside vision to bear on this subject, may be allowed to express the view that no country has ever had more devoted and self-sacrificing work, or, to descend to material grounds, better value for her money, than India has had from her Civil Services. Their standards of work among the people, started in days when justice was not so well understood as now, have been unique, and have set an example to the whole world. I believe that Honourable Members, whatever they may think of our shortcomings on these front benches as official members of this Government, will agree with me on the work done throughout the country. Moreover, if Honourable Members will trouble to compare figures for other countries, they will, I think, convince themselves that the administration of India has hitherto been carried out, on the whole at a very low cost. But, as I have

said, I cannot deal with this relative aspect of the question fully now. It might with advantage be studied by the proposed Retrenchment Committee.

52. What, however, may impress Honourable Members more directly is an examination of the actual facts of the case in India, for the purpose of demonstrating the scope of any saving which might be accomplished.

In order to make the position clear, I have compiled certain figures which are of great significance. The figures are taken from the 1928-29 accounts, being the latest actual figures available when I made the calculation.

Taking the Civil Departments (exclusive of the Railways), the total pay of all the officials of Government, British and Indian, high-paid and low-paid, Central and Provincial, amounts to just under 57 crores. Of this sum, the Central Government's share is about 16 crores, and the Provincial Governments' about 41 crores. This total is distributed between gazetted officers on the one side and what are called 'establishments' on the other. The term 'establishments,' as Honourable Members are aware, covers all the clerical and lower-paid staff. Roughly speaking, with a few exceptional cases, it may be said that this part of the staff includes posts with pay ranging to a maximum of about Rs. 500 per month. I may add incidentally that it also includes all the police, and the irregular levies employed in frontier defence, to which special considerations apply.

Taking these two classes, the total cost of establishments amounts to 41 crores, and of officers, British and Indian, Central and Provincial, all together, and including all leave pay, amounts to 16 crores, of which the Central Government's share is just under 4 crores and the Provincial Governments' just over 12. Incidentally, I may mention that out of this total the cost of British officers amounts only to about 6½ crores.

Now, if the total pay of officers, British and Indian, Central and Provincial combined, amounts to only 16 crores, it is clear that no practicable cut in this figure could produce a revolutionary change. If all salaries were cut by 10 per cent. the total saving for the whole of India would only be 1,60 lakhs

of which the Central Government would get about 38 lakhs and the Provincial Governments about 1,22 lakhs, or not more than about 14 lakhs each. Even if this cut were multiplied to impossible percentages, it would not produce an effect which could really affect the fundamental financial problem, and it is clear that, if effects which are even worth considering are to be produced, drastic reductions right down to the very lowest ranks would be necessary. This would be a very difficult task for any Government to face and one which might produce hard results for the lower-paid men. It is clearly not a case for hasty action.

53. Having thus done something to demonstrate the scope of the problem, it is next necessary to clear our minds as to the nature of action contemplated.

A very clear distinction must be made between a review of conditions for future entrants and an alteration in the position of serving officials.

54. In the latter case too, a distinction must be drawn between cuts, on the one hand, in allowances or in portions of pay which, according to the terms of service, are variable, and, on the other hand, alterations in basic and fixed rights. Action of the former kind is easy, and when comparisons are made with other countries, I must point out that, in several cases at least, the action taken has been of this kind. We also, so far as variable allowances are concerned, are taking action, as I have already explained.

55. On the other hand, an alteration in the basic and fixed rights of serving officials is a step of an extremely grave nature. Even apart from the constitutional rights of certain classes of officers, it would be, in a sense, a breach of contract, cutting at the roots of confidence in the good faith of Government, and likely to create a feeling of uncertainty in the public service which would be particularly detrimental at the present period of constitutional transition.

56. Apart from these considerations, there are others which stand in the way of hasty action by the Central Government.

The Central Government cannot take action alone. Quite apart from the constitutional responsibilities of the Secretary of State, it is also necessary to discuss the matter with the Provinces, for there must be uniformity of policy between the Central and Provincial Governments. Unless this is achieved, it is inevitable that great and justifiable discontent would be caused among the officials affected.

Again it must be remembered that the future of the services—specially the All-India Services—is a matter of constitutional importance. It has already been considered by a special Sub-Committee of the Round Table Conference, and its consideration must be continued as part of the constitutional discussions.

57. I do not wish anything that I have said to be interpreted as meaning that we do not recognise that, in a case of national emergency, some sacrifice may be demanded from all concerned. We are also impressed by the fact that, at the present time, the prospects, on the one hand, of lower price levels and lower revenue, and, on the other, of the needs of an increasing number of officials under the new constitution, demand that policy on this question should be reconsidered with far-sighted vision.

58. For both of these reasons, some action is now called for, and what we propose is as follows :—

First, so far as concerns a sacrifice to meet the present emergency, we consider that this can be most fairly put upon all classes in the form of an increase in the income-tax—a measure which will not select the particular class of Government officials for bearing a special burden. When I come to my proposals under this heading, it will be clear to all that they do involve a sacrifice from all members of Government services the severity of which I deplore, but which has been regulated as far as possible in proportion to their ability to make it.

Secondly, as regards measures for the future, it has been decided to hold a Conference on this subject in Simla, as early as possible after the Delhi session, with representatives of all the Provincial Governments, at

which the possibility of revising the terms of service for new entrants into the services will be explored. The field for discussion at this Conference will of necessity be governed by the constitutional aspects of the question to which I have already referred.

59. The account which I have given of these matters shows, I think, clearly the general framework of the wider enquiries into which the work of a Retrenchment Committee of this Legislature—if this is appointed—will have to be fitted. Their recommendations will, in fact, have to be brought into relation with wider issues. But this will increase, rather than diminish, their importance.

Proposals for New Taxation.

60. *General plan.*—I must now turn to my proposals for new taxation. In devising a plan to deal with the present situation, it is necessary, in the first place, to make some estimate of its nature. Can we say—It is a temporary emergency for which it will suffice to devise temporary expedients? Or is there a need for the permanent addition of new weapons to our armoury of taxation? The truth, I think, lies between these two views. On the one hand, one may say that, to a great extent, the situation is essentially abnormal and that, given a return to normal conditions, Central revenues, on the existing basis of taxation, might be adequate for the purposes of Central Government expenditure. On the other hand, we are not concerned merely with Central Government needs, and behind our own temporary emergency, there lies a permanent need for more resources for the reinforcement of the Provincial Governments' finances.

Therefore, of the new taxation proposed this year, my view is that some at least will be permanently needed, or at least cannot be abolished unless substitutes are found. This general idea will be found to underlie my proposals.

My plan for new taxation is all confined under the heads of Customs and Taxes on Income, for these are the only two sources ready to our hand for providing sums of the magnitude now required.

61. *Customs.*—I will deal first with Customs. My proposals fall into two distinct classes. I have first singled out a number of items on which it has seemed that the substantive rates can fairly be changed, and secondly, I am proposing a schedule of surcharges on other items. This distinction no doubt conveys a certain implication that the surcharges may possibly be less permanent than the other changes, but I do not wish to make too much of this. Future policy must inevitably depend on the revenue needs of the future. The heads in respect of which I propose alterations of the substantive tariff itself, are liquors, sugar, silver bullion, betelnuts, spices and exposed cinematograph films. The *liquor duties* are to be enhanced appreciably; the duty on beer and the like is at present undoubtedly low relatively to those on other alcoholic beverages and will be raised by about 66 per cent. above the present level, while those on wines and spirits (except denatured spirit and spirit used in drugs and medicines) will be raised by between 30 and 40 per cent. As regards *sugar*, this is a special case which I must deal with separately. The duty on *silver bullion* I propose to increase from 4 to 6 annas per ounce. I must reserve for a later stage of my speech my remarks on our general policy as to our silver holdings. The other items mentioned will be transferred from the general rate of duty (now 15 per cent. *ad valorem*) to the "luxury" rate at 30 per cent.

62. Of the surcharges I shall not attempt in the time now at my disposal to speak in detail; we have at a stroke added to the 10 per cent. schedule a surcharge of 2½ per cent., to the general or 15 per cent. schedule one of 5 per cent., and to the "luxury" or 30 per cent. schedule one of 10 per cent. By far the most important of these surcharges is that of 5 per cent. on the general revenue schedule of 15 per cent., and connected with this, I must mention a feature of particular importance. We propose for this purpose to treat the basic duty of 15 per cent. on cotton piece-goods on the same lines as the general 15 per cent. schedule and to place the surcharge of 5 per cent. on these goods also. The surcharge on the 15 per cent. schedule is expected to yield 90 lakhs for cotton piece-goods and 2,63 lakhs for other goods.

63. Coming now to the schedule of non-protective special duties here we have made additions appropriate to the general scheme, and I need only mention specially the surcharges that I propose to levy upon kerosene and motor spirit. Both customs and excise duty on kerosene are to be raised by 9 pies per gallon, while motor spirit is to bear a surcharge of 2 annas per gallon.

64. *Sugar.*—Finally, I must explain my proposals as regards sugar. The case of sugar is a special one. I have included it in the list of items on which the basic rate is to be changed, but in a sense, our proposal is actually in the nature of a surcharge. The position is special, because, while I am now proposing an increase in the duty for revenue purposes, we had received, just when my budget proposals were on the point of completion, the recommendations of the Tariff Board for the protection of sugar. Although I, as Finance Member, in bringing forward a Finance Bill, must look at the matter entirely as a revenue question, nevertheless, it would obviously be absurd for us to pretend that, with the Tariff Board's proposals in our hands, we can consider revenue measures with no reference in our minds to the plan for protection on which the Government will have to take a decision at an early date. At the same time, sugar duties cannot be permanently adopted as protective measures until they have been carefully examined by the Government and discussed, *as* protective measures, by the Legislature. My budget proposals must therefore be regarded purely as revenue measures which are, however, provisional in the sense that they may shortly have to take on a permanent protective aspect.

65. The Tariff Board's Report will, I understand, be almost immediately available to Honourable Members. In the meanwhile, I must explain what are their recommendations as regards sugar duties. Summarised, the Board's recommendations are :—

(1) A basic duty of Rs. 6-4-0 per cwt. on all classes of sugar, including sugar candy, to be imposed for 15 years.

(2) An additional duty of Re. 1 per cwt. on all classes of sugar to be imposed for the first 7 years.

(3) Power to be taken to add 8 annas per cwt. to the duty at any time if the landed price of sugar at Calcutta *ex*-duty falls below Rs. 4 per maund.

(4) No protective duty on molasses.

66. Comparing these proposals with the present rates of duty, the position is as follows :—

Leaving out of consideration, for the moment, the lower grades which are of minor importance, the Government would, if they adopted the Tariff Board's recommendation, have to raise the duty on sugar of 23 D. S. and over from its present rate of Rs. 6 per cwt. to Rs. 7-4-0, *i.e.*, to impose an additional duty of Re. 1-4-0 per cwt., while they would further have power to add an additional 8 annas per cwt. to the duty if the landed price at Calcutta falls below Rs. 4 per maund. I may say that at present the price is hovering just about this level.

67. So much for the Tariff Board's plan. My own proposals for revenue purposes had been very close to this, for I had actually contemplated an extra duty round about Re. 1 to Re. 1-8-0 per cwt. What I have now included is an increase of Re. 1-4-0 per cwt. on all grades of sugar. This, as I have said, must be regarded purely as a revenue measure pending consideration of the Tariff Board's recommendations. But Honourable Members will see that it is not inconsistent with those recommendations.

68. The combined effect of all these proposals as regards Customs duties will be to produce an additional revenue next year of 9.32 crores. We shall also obtain about 50 lakhs more from the increased import duties on galvanized pipes and sheets which the House discussed on 28th January last. This will raise the additional yield to 9.82 crores.

Incidentally, the new duties, which will operate from 1st March, and the increased duties on galvanized pipes and sheets, which came into force on 30th December, will add to our revenue for the current year a sum estimated at 88 lakhs thus reducing the current year's deficit to 12.68 crores.

69. *Taxes on Income.*—I must now deal with Taxes on Income—the other head on which I must mainly rely for help to fill in the gap.

My proposals as to *income-tax* are as follows. The taxable minimum income for income-tax—Rs. 2,000—will not be lowered. The rate of tax on the lowest zone, up to Rs. 4,999 will be raised by 4 pies. The rates on higher grades up to Rs. 39,999 will be raised in some cases by 5 pies, in some case by 6 pies, and in the highest of these grades by 7 pies. At present the highest rate is reached at Rs. 40,000. It is now 19 pies. I propose a rate of 25 pies on incomes from Rs. 40,000 to Rs. 99,999, and a maximum rate of 26 pies on incomes of Rs. 1 lakh and over. The estimated yield of these increases is 5,07 lakhs gross or, deducting 53 lakhs on account of increased refunds, 4,54 lakhs net.

70. In addition to this, I propose certain changes as regards *super-tax.* At present all assessees except Hindu undivided families are allowed a deduction of Rs. 50,000 in computing the income liable to super-tax. This will be lowered to Rs. 30,000 except for Hindu undivided families and Companies, which will be allowed, as at present, a deduction of Rs. 75,000 and Rs. 50,000 respectively.

In the new zone, Rs. 30,001 to Rs. 50,000 the super-tax rate will be 9 pies. Above Rs. 50,000 the graduated scales will be increased by 2 pies throughout. The flat rate for Companies will be 1 anna as at present. These changes will yield, it is estimated, 46 lakhs. Thus the total estimated additional net revenue from Taxes on Income will be 5 crores.

71. In the Explanatory Memorandum will be found a statement which shows exactly how these proposals will affect income-tax payers at various levels of increase. Briefly, they will add an extra charge of about 2 to 5 per cent. on all incomes. The rates of additional tax have been so adjusted as to produce, in the final result, an evenly graduated scale of burden increasing as the income increases, and this object must be borne in mind in interpreting our proposals.

72. *Final surplus.*—The total yield from the proposed charges in Customs duties and Taxes on Income thus amounts

to 14·82 crores, as against which the gap to be filled is 14·51 crores, so that I am left with a small surplus of 31 lakhs.

73. *Possibility of grants for Sugar and Jute.*—From this balance I wish to preserve the possibility of making certain grants for beneficial purposes.

It is particularly the desire of the Government to support schemes for the encouragement of the sugar industry, and there are certain schemes which may shortly be put before us by the Imperial Council of Agricultural Research which may require a provision of 5 to 10 lakhs next year.

Then again, there is the question of the establishment of a Central Committee for Jute, which Government also are most anxious to promote. This matter is now under discussion between the Government of Bengal and the various jute interests in Calcutta. The financial basis of the plan would be that Government should make some reduction in the rate of the jute export duty, and legislate for a corresponding amount to be levied as a cess for financing the Jute Committee. The total sum contemplated as required for this is estimated at about 5 lakhs annually, and in order to enable the Committee to undertake useful work from the outset, the Government would be prepared to make a proportionate grant at this rate as soon as it is actually needed—pending the passage of the necessary legislation for the imposition of the cess. I mention this point in order to make it clear that the Government of India are anxious to see this Committee established as quickly as possible. It is for the various jute interests concerned to agree to the scheme which has already been worked out, and Government stand ready at any time to help financially.

74. In the case of both these possible demands, it would be necessary for us to ask the Assembly to approve supplementary grants. It has not been possible to include provision in the budget, because the demands are not yet before us.

75. *Need for averting another deficit.*—While mentioning the possibility of supplementary demands for moderate sums under these heads, I must also make clear that it will be necessary to maintain a very close financial control throughout the year. Our estimates are framed on sound and reasonable

lines, but if internal disturbances continue, they are of course liable to be upset. Expenditure and revenue returns will have to be carefully watched, and, if conditions show signs of deterioration, it may be necessary to take *interim* measures to counteract that. It is vitally important to the financial stability of the country that we should not find ourselves at the end of another year with a large realised deficit.

76. *Plan of new taxation.*—That concludes my account of the measures for balancing the budget, but before I turn to explain our borrowing programme and the ways and means position, I wish to make certain general observations on the whole plan of new taxation.

77. *Customs.*—As regards the customs proposals, I trust that these will, on the whole, receive commendation from this House. They involve, of course, a substantial addition to the cost payable by consumers; but as against this, I would point out that prices are low and that it is just for this very reason that additional percentages in our duties are necessary. Although the rates are enhanced, we shall not in fact be raising more in this form of taxes than was to be expected as the yield from Customs at the old rates in a normal year, while, as far as Indian industry is concerned, the general effect of the new duties should be beneficial.

78. *Silver.*—It is necessary for me to make special reference to the proposed increase in the tax on silver because this has a general bearing on the whole question of our policy in relation to silver and its effect on the world position.

79. The increase of 2 annas an ounce which we are proposing is estimated to produce 75 lakhs from the import duty and 7 lakhs from the excise or 82 lakhs in all. In itself it is a clearly justifiable form of raising revenue as part of the general plan designed to meet the situation which confronts us this year. The only possible objection to it might be based on broader ground, that is to say, on a fear that it might tend to check consumption of silver in India and thus further weaken the price of silver to the disadvantage not only of India but of the whole world. We have given the fullest weight to this consideration, but with the very moderate increase in the duty which we now propose, we do not think that the fear is justified. Similar apprehensions were ex-

pressed in certain quarters last year when we imposed the duty of 4 annas. But although this weakened the price for a few days, the market almost immediately recovered, and in spite of the duty and of the great decline of India's purchasing power, the consumption of silver in the current year is keeping up to the normal level. In fact, we anticipate a consumption, taking all sources of supply into account, of between 100 and 110 million ounces.

India's consumption should not therefore this year be seriously affected by the increased duty, while as regards helping to maintain the price of silver, we are prepared to consider action in other ways.

80. *Steps to maintain price of silver.*—I announced in my budget speech last year that the Government of India would be prepared to co-operate with other silver interests if any practical scheme could be devised for controlling the production of new silver and the sale of new and existing stocks. Unfortunately, the only response to my offer has been on the lines indicated in certain utterances which have appeared in the press by representatives of the main producing interests in America. In general, these gentlemen propose that their own production of new silver should remain unrestricted, but that Governments and others who hold large stocks of silver should refrain from realising their holdings, and leave the world's markets free for the new production. Now, whatever criticisms non-official Members in this House may have made in the past on our policy of selling silver, I am sure that they would not expect the Government of India to part with the country's rights by acceding to any such one-sided arrangement.

81. The demand that the Government of India should refrain from selling is, indeed, an astonishing proposition when the facts are studied. For, in fact, the whole world depends on India as a consumer. In the five years ending March 31, 1930, India absorbed about 540 million ounces of silver or 108 million ounces per annum. According to present indications, her absorption, even in the current year, will be up to this average, so that the total absorption in 6 years will be about 650 million ounces. As against this, the Government of India have sold out of their own holdings a total of

only about 90 million ounces since 1926. Yet it is suggested that even this moderate realisation is to stop, and that India is to stand aside and keep her own home market free to absorb the production from the mines of Mexico and the United States. "This is clearly an unacceptable idea, and however anxious we may be—as indeed we are—to help, we must, as a condition of co-operation, secure fair consideration of India's interests. In the meanwhile, we must retain a free hand.

82. We must also ask ourselves whether co-operation is likely to lead to the desired result. The more I study the matter the more convinced I am that the fall in the price of silver is part of a much wider movement, and the more doubtful I become whether silver can be dealt with successfully in isolation. The fall in silver prices, in fact, has not really been out of relation to that in the case of other metals. Taking the price of silver, tin, lead, spelter and copper on March 31, 1926, and treating these prices as 100, the figures for the various metals at the end of January 1931 were 46·3 for silver, 41·4 for tin, 44·8 for lead, 38·1 for spelter and 78·1 for copper. Therefore with the sole exception of copper, all these metals had fallen more than silver. Without going into further details, these facts alone indicate that although a fall in silver prices may have wider *results*—owing to its currency uses—than a fall in the prices of other metals, nevertheless, the *causes* of that fall may be the same. Any action which does not touch the *causes* of the disease is hardly likely to provide a sound remedy. The conclusion to which this leads me is that, if there is to be an international Conference of any kind for dealing with silver, it would be of far greater value to the world if it could also deal with all those other factors in the present world situation which might be affected by international co-operation. I believe that such international co-operation is needed, and that India can play a very important part in it. But the development of this idea would take me into a wider sphere than I can traverse to-night. I hope to find other occasions for its discussion.

83. *Taxes on Income.*—As to the income-tax proposals I wish to make clear that we regard these very specially as measures designed to meet the present emergency, but not

necessarily permanently required. Certain features, indeed, may be permanently retained, such as the adjustments in the grading of income-tax, and the reduction of the super-tax level, but, in the main, I would ask that these proposals should be regarded as a temporary measure, a provisional defence thrown up to meet the present need, behind which the situation can be studied and more permanently consolidated. We want during the next year to consider, first, whether we have to face a permanent reduction in our general revenues due to a permanent lowering in prices all round, and whether, as a result of this, there is any means for permanently reducing the cost of Government; secondly, how our plans for distribution of revenue to Provincial Governments under the new constitution can be fairly adjusted; thirdly, whether any alternative methods of raising revenue can be devised which will be less hampering to the economic life of the country. These are some of the main questions which have to be studied before it can be said that taxes on income must be retained at these rates.

84. In the meanwhile, the proposals represent, as I have already stated, a sacrifice to be imposed, in order to meet the present emergency, on all the monied classes of the country, and falling especially with unerring aim and full weight on the whole class of Government officials. So far as these officials are concerned, the increased levy operates as a cut in salaries. I do not, however, attempt to conceal the fact that, by achieving such a purpose in this way, the Central Government is in a sense benefiting at the expense of the Provincial Governments, and, for this reason, our earnest attention will be required during the forthcoming year to devise measures for some other means of adjusting the position.

85. I must, at this stage, mention two other measures as regards income-tax which are under consideration by Government.

86. *Carry-forward of business losses.*—In the first place, there is the question of allowing assessees to set off against business profits losses incurred in preceding years. I explained in my last budget speech that, if the revenue position made it possible, it was our intention to make a start in the introduction of such a provision—but that we had to be guided not

so much by considerations of principle as by the practical conditions as regards revenue. It would mean a substantial loss of revenue, and the question for us is whether the country can afford it. Unfortunately, we cannot at present rely on having any margin for sacrifice, while there are certain practical considerations affecting the immediate introduction of such a measure which have special force just now. If the principle were to be introduced next year by allowing losses incurred on the current year's assessments to be carried forward, we should be starting at a very bad moment, for there must have been an exceptional number of cases of trading at a loss this year. At the same time, it is probable that no immediate benefit would be felt by those concerned. Assessments for the current year are based on results of 1929-30. Assessees who incurred a loss during that year are not very likely to have made any profit during 1930-31, so that they would have no margin from which to obtain relief on next year's assessment. On the other hand, looking further to the future, if the principle of carrying forward losses were gradually extended up to 3 or 6 years starting with 1929-30, we should be imposing a heavy burden to be made up whenever a recovery in trading conditions takes place. That would be severely felt in the early years of the new constitution and would affect the amount which can be spared from Central revenues for the relief of the Provinces. Honourable Members will, I feel sure, appreciate our reluctance to impose such a burden on the future constitution, even if we could afford the immediate loss which, according to present estimates, we cannot do.

87. In these circumstances, we feel that there are two conditions which must be satisfied before we can take action; first, the revenue position must show signs of improvement, and secondly, we must be assured that public opinion, after fully appreciating all the implications, is definitely in favour of such action. As regards the second of these conditions, I shall be glad if Honourable Members would take occasion to express their views on this matter in the course of debate.

88. *Taxation of foreign incomes.*—The second point on which I wish to speak is this. It has for some time been apparent that there is a serious lacuna in the existing provisions for taxing income from foreign investments. In fact,

our law affords a direct incentive to investors to place their money in foreign securities for the sake of avoiding income-tax.

89. I need not now go into any detailed explanation of the position—which is, indeed, well known—I will only say that we intend to introduce legislation this session for the taxation of income from foreign investments on the lines of the law now prevailing in the United Kingdom. This legislation, if passed, may bring in some additional revenue, but I have not made any allowance for this in the budget estimates. Our primary purpose will be to remove an incentive towards the export of capital which is extremely detrimental to Indian interests.

WAYS AND MEANS.

90. *Summary.*—I will now turn to a review of the ways and means position for the current year and the next, which I may preface with a summary in the usual form :—

(In crores of rupees.)

	Revised 1930-31.	Budget 1931-32.
Liabilities.		
Railway capital outlay (construction) ..	14·50	11·45
Other capital outlay	3·53	1·93
Provincial drawings	11·50	9·50
Discharge of permanent debt (net) ..	18·88	29·54
Discharge of India Sterling Bills ..	8·00	..
Contraction against rupee securities ..	28·92	..
Other transactions	·76	—·18
	86·09	52·24
Resources.		
Revenue surplus	—12·68	·31
Rupee loan (net)	29·71	15·00
Sterling loan (net)	35·64	24·76
Treasury bills with public	8·96	..
Loan from Imperial Bank	5·40	—5·40
Post Office Cash Certificates and Savings Bank	2·46	4·06
Other unfunded debt	2·46	5·64
Appropriation for reduction, etc., of debt.	5·00	6·17
Depreciation and Reserve Funds ..	—5·92	·98
Reduction of cash balances	15·06	·72
	86·09	52·24

91. *Current year.*—In the budget for 1930-31, I estimated that a loan of 23½ crores in India, together with borrowings in London to the extent of £6 millions would enable Government not only to meet the excess of disbursements over receipts but also to reduce the amount of treasury bills outstanding in India by 4 crores. The position now is that in spite of a loan of 29·71 crores in India and sterling borrowing amounting to £31 millions (details of which I shall explain later), it is estimated that the amount of treasury bills outstanding with the public in India at the end of the year will be 45 crores, *i.e.*, 25 crores in excess of the amount shown in the budget. The total real deterioration is therefore nearly 64½ crores. The main reasons for this exceptionally large deterioration are :—

First, the increased demands for finance made on the Government in their capacity as bankers for the Provincial Governments and the Railways.

Secondly, diminished receipts from Savings Bank deposits and Post Office Cash Certificates.

Thirdly, the deficit on the Central Government budget.

And, lastly, the effects of the withdrawal of redundant currency from circulation by contraction.

I will explain these factors more fully.

92. *Demands on the Government as bankers for the Provinces and the Railways.*—The Government of India are bankers and financiers to the Provincial Governments and the Railways, and this capacity involves a large additional strain on the Government resources in times of stress. Owing to the unfavourable economic situation and the political disturbances, *Provincial Governments* have to face a serious diminution in revenues and the probability of considerable additional expenditure on the relief of agricultural distress. It is anticipated that their requirements will exceed by 3½ crores the budget estimate of about 8 crores. As the House knows, the finances of the *Railways* have been more seriously affected. They will draw 9·65 crores more than was anticipated.

93. *Post Office Cash Certificates and Savings Bank deposits.*—The receipts from these sources have also been seriously

affected by general conditions. Since the 15th September, when the yield on Post Office Cash Certificates was increased to 6 per cent., sales have shown a welcome increase, but encashments are still heavy and withdrawals of Savings Bank deposits, which have been considerable in past months, still continue. It is therefore anticipated that receipts from these two sources will be 3·74 crores less than the budget estimates.

94. *Budget deficit.*—As I have already explained, the estimated deficit of 12·68 crores, will remain uncovered and will be an addition to the unproductive debt. As the budget provided for a surplus of 86 lakhs, the total worsening in the ways and means position on this account comes to 13·54 crores.

95. *Contraction.*—Lastly, I come to the operations of Government as currency authority which have inevitably had an effect of great magnitude on the ways and means position this year. In my last budget speech I explained how falling prices and trade depression necessitate contraction of the currency, and how in India, where Government are the currency authority, such contraction adversely affects the ways and means position. The universal fall in prices which began in 1929 has continued throughout the year. The ebb in the world trade has been exceptionally large, while, in India, political disturbances have led to further restriction of commercial activity. Government have, therefore, as part of their normal duties as currency authority, been obliged to continue the withdrawal of redundant currency from circulation, and between 1st April and 7th February have effected a contraction of about 36¼ crores. The return of silver rupees from circulation amounting to about 17½ crores has counterbalanced to a large extent the contraction against securities and gold, the net result being that the note issue on 7th February amounted to 159 crores as against 177 crores on 1st April.

96. It is of course only the contraction against rupee securities which affects the ways and means position, and this is seen in the substitution of treasury bills issued to the public for treasury bills issued to the Paper Currency Reserve, or,

in other words, the substitution of interest-bearing obligations to the public for obligations in the form of currency notes. The contraction against rupee securities during the current year has amounted to 29 crores and contraction of 5 crores not provided for in the estimates was effected in March 1930. The resources of Government have, therefore, been depleted by 34 crores on this account. In this connection, it is worth noting that the increase in the estimated amount of treasury bills outstanding with the public at the end of the year is 9 crores less than the amount of the deterioration in the ways and means position due to contraction.

97. The four headings which I have now explained account for practically the entire deterioration of 64½ crores with which I started.

98. *Next year.*—The ways and means programme for next year is necessarily tentative and subject to modification in the light of the actual circumstances which may arise. As the House knows, the Railway capital expenditure has again been drastically reduced, the provision for 1931-32 being 11·45 crores compared with 16·75 crores in the current year. As regards the Provinces, their borrowing programme has also been rigidly controlled so far as new works are concerned, but, in present circumstances, they have certain unavoidable financial requirements. Provision for their demands has, however, been reduced from 11½ crores anticipated this year to 9½ crores. With this reduced provision for Railway capital expenditure and for the Provinces, I estimate that the total amount of new money required will be 7¾ crores only. Assuming that all this new money required is raised in India, and that 7¼ crores of 6 per cent. 1931 Rupee bonds are converted, a total loan of 15 crores only would be required. So far as sterling operations are concerned, I assume that the £15 millions outstanding from the 5½ per cent. 1932 loan maturing in January 1932 will be converted. Given normal conditions as regards borrowing and remittance from India, no further sterling loans will be required. But this, of course, will be dependent on the conditions to which I have referred.

99. The estimate which I have just given for the borrowing required in India, assumes that the amount of treasury bills outstanding at the end of the year will be the same as at the

beginning, *viz.*, 45 crores. I hope, however, that conditions will be sufficiently favourable to enable Government to fund a portion of this floating debt, and as far as I can see at present, there should be no difficulty in accomplishing this without disturbing the market for Government securities.

100. *Home charges.*—In my general review of the financial position to which I shall shortly turn, I shall have to refer to the fact that a substantial export of capital has characterised the period through which we are now passing. This export, occurring at a time when normal trade is depressed, has seriously curtailed the ability of the Government to make remittances through the market and funds have been obtained in London mainly by sterling borrowing. £19 millions were obtained by the issue of 6 per cent. sterling bonds in May and October, while the recent issue of 5½ per cent. sterling bonds will provide £7·8 millions during the current year, the last instalment of the subscriptions on this loan being payable only in April. In addition, £6 millions were borrowed from the Imperial Bank of India in instalments in July and August and repayable between January and April. Instalments of £3 millions from this loan falling due in January and February were renewed for three months but the remaining instalments will be repaid from the proceeds of the 5½ per cent. sterling bond issue, the net result being that £4 millions of the loan will be outstanding at the end of the year. On the other hand, £6 million India bills falling due in December were repaid. The net sterling borrowings during the year will, therefore, have been nearly £25 millions. This amount, together with the purchases of sterling already made, *viz.*, £5,395,000, will enable the Secretary of State to close the year with a balance of £4·8 millions. For next year, assuming that £15 millions outstanding on account of the 5½ per cent. 1932 loan are converted directly or indirectly, I estimate that the net requirements of the Home Treasury will be £33⅓ millions inclusive of £2·4 millions for Railway capital expenditure. With a reversion to normal conditions in the political sphere, and a restoration of confidence in the future stability of India under the new constitution, there should be no difficulty in obtaining this sum by remittance through the market. The future in this respect lies really in the hands of responsible Indian leaders.

REVIEW OF CURRENCY POLICY.

101. Before leaving this subject, I feel it necessary to put before the public a general review of the Government's currency policy, and its effects on the financial situation.

102. Much misapprehension exists in the public mind on these questions. The main charges which are made against the Government are that their currency policy, has, first, by excessive contraction created a shortage of currency in the country producing a fall in prices; secondly, resulted in the Government incurring a heavy floating debt with serious loss to revenue; thirdly, increased the difficulties of the business world by the artificial creation of dear money; and fourthly, reached on the credit of India and led to costly sterling borrowing.

103. *Contraction justified.*—I wish to deal with all these charges and to explain in very elementary terms (for which those who are experts on this subject must excuse me) the manner in which our duties as currency authority have unavoidably reacted unfavourably on our financial position. I will take them in order beginning with the charge of contraction. Here I must, at the outset, emphasise two points:—

First, that the reduction in the volume of currency in circulation is by no means excessive, having regard to the fall in prices and the diminished money value of business transactions.

Secondly, that India plays a minor part in the world action affecting prices. India is not a large enough factor to be able to take the lead in international economics, and the level of prices in India for all commodities which are handled in international trade must follow world prices. Our contraction, therefore, has been a necessary consequence of, or sequel to, the fall in world prices. It cannot be regarded as a *cause* of that fall. If we failed to regulate our currency policy in such a way as to keep internal prices in India on a parity with world prices, it would mean the establishment of an inflationary position in India, which would upset the balance of trade by

encouraging imports and discouraging exports, and lead inevitably to a loss of India's gold reserves. This is elementary.

104. Now, as to the extent of our contraction, I believe that an impartial observer, far from saying that this has been excessive, would be more likely to take the contrary view and criticise Government as currency authority for not having contracted currency sufficiently. It is not easy to prove this assertion by precise figures because so many factors have to be taken into account, but the following calculations bring out the main consideration and afford striking general support to the thesis which I have stated.

105. According to the evidence tendered to the Currency Commission, the amount of rupee coin outstanding on the 1st April 1926 was 350—400 crores of which 77 crores were held in the Paper Currency Reserve, while the note issue on that date amounted to 193 crores. The total amount of currency in circulation at that time therefore, taking notes and silver currency together, was somewhere between 466 and 516 crores. Between 1st April 1926 and 31st December 1930 the return of rupees from circulation amounted to about 64 crores, while the note issue on the latter date was 161 crores, so that the total amount of currency in circulation was about 370 to 420 crores. That is to say, since April 1926, there was a reduction of 18 to 20 per cent. In the same period the Calcutta index number of wholesale prices fell 31·5 per cent., that is to say, from an average of 148 in 1926 to 101 in December 1930. The percentage reduction in the amount of currency in circulation is therefore small in comparison with the percentage reduction in prices.

106. This, then, is my answer to the first charge :—

The contraction effected by the Government has been an essential sequel to the fall in world prices, and it has not been carried to an excessive extent.

107. *Deterioration in financial returns inevitable.*—I now come to the second charge. This is no more than a complaint about what in fact is an inescapable result. For

it is unavoidable that contraction of currency should have an adverse effect on Government finances when the Government are the currency authority. The Government, by putting into circulation coin or notes, make thereby a profit. For they have the use of, or get the credit for, currency which cost them much less than the face value of the currency produced, and are able to save or earn interest on this money. The Government thus get the benefit, in the case of coin, of the difference between its face value and its bullion value, and, in the case of currency notes, of the currency value less the cost of printing the notes. To the extent that currency has to be contracted, the Government inevitably lose this benefit. Thus they suffer not an absolute loss, but a diminution in the profit which they would otherwise make as currency authority if more notes and silver currency were in circulation. The effect is seen in the form of, on the one hand, a drop in the amount to treasury bills held in the Currency Reserve, the discount on which comes back to the Government as currency profits, and on the other hand, an increase in the treasury bills held by the public, on which, of course, the discount goes to the public. My answer to the second charge therefore is this—*The deterioration in Government's financial returns is inevitable if the volume of currency in circulation has to be reduced.* It is no use blaming the Government for what is called their "ruinous policy." Government have no choice in the matter if they are to perform their first duty as currency authority—the duty of maintaining stability of the currency.

108. *Policy of dear money forced on Government.*—I now come to the third charge. As to this I venture to assert that the following is a true appreciation of the position. While contraction of currency has been the normal sequel to the fall in world prices, there would have been no necessity for maintaining rates of interest in the money market at such a high level if there had not been present other reasons of a nature special to India. I must say something of these special reasons. The disturbance created by the civil disobedience movement, combined with the general uncertainty as to the political future of India and the effect of constitutional changes, has created a general feeling of nervousness among Indian investors and caused a considerable flow of

capital from India. It is impossible to obtain even approximate figures of amount of capital exported, but an examination of the trade figures and the Government remittances gives some idea of its magnitude. The visible balance of trade in favour of India for the nine months April to December 1930 was 34·43 crores as compared with 41·62 crores in 1929 and 39·76 crores in 1928. This figure is, in all the circumstances and having regard to the abnormal fall in the world prices for India's exports, remarkably favourable. On the basis of this balance of trade, it would have been legitimate to expect that, even in this bad year, Government would have been able to effect large remittances to London ; but the actual facts are that during the last three months, Government have had to make considerable sales of sterling to meet demands for private remittance and these sales have practically balanced purchases made earlier in the year. This phenomenon must be ascribed almost entirely to export of capital, partly movement of real investment money and partly speculative remittance due to apprehensions regarding the financial stability of India. Now, this is a process which the Government of India, both in order to maintain stability of currency and in the general interests of India, are bound to fight. And this they have done. In order to check this export of capital and attract money to India for investment, they have taken the measures which the currency authority of every country is bound to take in similar circumstances in order to maintain the value of the currency ; that is to say, measures designed, on the one hand, to make it difficult to obtain rupees for conversion into foreign currency, and on the other, to make it attractive for foreign funds to seek employment in India. With this object Government have had to maintain interest rates at a higher level than would otherwise have been necessary, and have had to draw surplus funds off the market by issue of treasury bills at expensive rates. This policy has, of course, inevitably, not only had an adverse effect on Government finances but has also reacted unfavourably on private traders ; *but it has been forced on the Government by those private interests who, for various reasons—nervousness as to India's future or the desire for speculative gain,—are sending money out of the country.*

109. *Cost of borrowing governed by political factors.*—This brings me lastly to the fourth charge which is closely connected with that which I have just discussed—the charge that this policy has depreciated India's credit and led to costly borrowing—particularly sterling borrowing. It is, of course, true, as a general proposition, that high rates in the money market have a tendency to depress the price of Government securities. But this is no more than a general tendency, and in the case of India, high rates for short money this year have certainly not been a major factor in the security market. Though money rates in India have been high in relation to the rest of the world, they have been no more than normal for the busy season in India. The experience of recent years shows clearly that, with an affective bank rate of 7 per cent., the long term Government securities may quite well be selling on a 4½ per cent. basis. Money has only been tight for short periods this year, and we must look elsewhere for the main cause of the decline in Indian securities. Their prices have, in fact, been governed almost entirely by political factors. It is of course inevitable that, with great but uncertain constitutional changes hanging over the whole position, the price of securities should fall. Rupee securities in India must, in the main, move in relation to London prices, and the London business world dislikes uncertainty above all things. It need not necessarily mean distrust in those who may be responsible for working the new consititution, but rather a fear of the unknown, and a feeling that the new machine must prove itself. On top of this, however, the effect of uncertainty has been enormously increased by some of the aspects of the civil disobedience movement. I do not wish to dwell on these matters to-night, nor do I share the general lack of confidence in the future, but it is perhaps not unreasonable to ask those who resent it to realise that the changes now under discussion are sudden and vital and that the outside world must get accustomed to new ideas, and, in the meanwhile, demand some proof or guarantee for the new order.

110. *Safeguards*—If, for these reasons, safeguards are proposed, their object is the maintenance of confidence and credit until the new order has proved its stability. In these circumstances, the best service that representative

Indians can render to their country is to convince the world that safeguards will never have to be called into play, and this they can best do by joining us in a common effort to work out means both for solving the problems of the immediate future and for effecting, without shock or weakening, the coming change in the foundations on which the whole structure of Government depends.

111. In the meanwhile, we who bear the present responsibility can do no more than carry out our task with honest purpose and fixed determination. If that common effort to which I have just referred could be made, many of India's present difficulties would disappear. I believe that, if we could restore trust in the future, investors would regain confidence, the movement of capital would stop, further borrowings in London would become unnecessary, securities would rise, and India could enjoy, with the rest of the world, that help which cheap money can give to commerce and industry. All this lies rather in Indian hands than in ours.

112. *The ratio question.*—At this point there will, of course, occur to many the well-known argument that it is only because the Government are maintaining the so-called "unnatural ratio" of 1*s.* 6*d.* that all these difficulties are being felt. I have no time to enter fully to-night into that old controversy; but there are some points which I must emphasise.

113. Every single one of the steps which we have had to take this year in the way of contraction of currency to meet the fall in world prices would have been equally necessary in order to maintain stability of exchange, whatever the level at which the ratio had been fixed. If the rupee had been stabilised at 1*s.* 4*d.* in 1926, the present fall in world prices would have been felt in India with exactly the same severity, and similar contraction of currency would have been necessary. Those who, in order to avoid such steps, and *to meet present difficulties*, are pressing for a change in the rupee ratio, are really asking (although they do not always realise it) not for a mere change from 1*s.* 6*d.* to 1*s.* 4*d.* but for a completely unstable currency as opposed to a currency stabilised in relation to gold.

114. Whether, if exchange had in the past been stabilised at 1*s.* 4*d.*, the speculation and the export of capital to which I have referred would have been any less, is a question which I must leave to others to argue.

It is a barren speculation, for we are not concerned with what "might have been," but with the practical question: "What ought we to do now?"

115. On the answer to that question I can feel no shadow of doubt. I can imagine no course more fatal to India's financial well-being than to make a change in the currency system now. To those who urge this course I would say—Realise what you are doing. There is no question now of choosing between 1*s.* 6*d.* and 1*s.* 4*d.* It is a choice between a stable currency and complete instability. If once the country, having adopted stability and accepted a statutory obligation, repudiates that obligation in order to meet difficulties of the moment, what confidence can any one have in the future that such a step will not be taken again? You could not thereafter maintain stability. Do the Indian public really want a completely unstable currency? I am certain they do not. I am certain that, if that choice was made clear to them, they would reject it, and I am certain that they would be right in doing so. In any case, it would be madness to risk a change amidst all the present uncertainties, when the old foundations on which the present India has been built up are to be withdrawn, and when the economic crisis is unsettling the whole world. It would be nothing less than a breaking away of the ship from its anchorage and letting it drift all unprepared into the storm. In saying all this, I am only repeating what I have often said before. I repeat it because the new circumstances have not lessened our duty to defend the position in India's interests. They have rather made it stronger. That defence must be continued; but if we could achieve that common effort of which I have spoken, it would be possible to divert the energy and resources which must now be expended in mere defence, into a constructive programme for the benefit of trade and of the economic life of the country which so badly needs it.

CONCLUSION.

116. I fear that I have detained Honourable Members very long in giving this review of the present position and my proposals for the future.

In conclusion, I would wish shortly to summarise the position as I see it and to consider how we stand and where we are going.

117. Confronted with a large deficit, we have made proposals which are, I venture to claim, adequate to meet the present situation, and which, while fairly distributing the burden which it is necessary to impose, may have some results not unpropitious for the development of Indian industry. But the work must not stop there nor can we rest satisfied that permanent provision has been made for the future. The present situation must, as I have already said, be kept under close control during the year, while, as to the future, that demands not merely that we should balance the Central budget, but that we should provide a margin for distribution to the new Provincial Governments. Even if we have met the needs for the moment, there lies before us a mass of questions needing early investigation and action. The main task falls under three heads—the development of new sources of revenue, the reduction of expenditure wherever waste can be eliminated, and the formulation of a constructive policy to help the economic productivity of the country.

118. As an example of new sources of revenue which demand special study, I would specially refer to the consumption of tobacco, the consumption of matches, and possibly also death duties. If we examine the fiscal systems of European countries, we find that, in almost all cases, great reliance is placed on these sources of revenue. In India, however, they play practically no part.

119. As regards tobacco, I may take this opportunity of expressing my appreciation of a very valuable Memorandum which I have received from the Chairman of the Bengal National Chamber of Commerce, containing a study of the operation of a tobacco monopoly in other countries and

suggesting the introduction of such a system in India. This is a matter which has often been considered, but never, I think, pursued to the end, and we are now consulting Provincial Governments, as to setting up a special Committee to study the question this year.

120. Then as regards matches. The question of imposing an excise duty on matches is also no new one. But, for various reasons, until there can be established some form of economic union between British India and the Indian States, providing for joint action on such matters, this source cannot be developed to produce important sums of revenue. The possibility for such joint action will, I hope, be provided under the Federal constitution for India which has now come within the horizon of practical politics. Pending the achievement of this, we are studying the practical possibilities.

121. I have mentioned these two cases in order to show that we are actively studying possibilities on the first of the three main heads of action—the development of new sources of revenue.

122. As to the second—the reduction of the scale of expenditure,—I have already explained what is to be done—the appointment of a Retrenchment Committee for the Central Government—the appointment of a special Committee for Posts and Telegraphs—the action contemplated by the Railways—the holding of a Conference with Provincial representatives to consider the question of future rates of pay—and, combined with all these, the continuance of the constitutional discussions.

123. As to the third heading—a constructive policy to help the economic development of the country—this is so wide a subject that it is more difficult to define exact proposals. At the moment, and for the sake of attaining immediate results, world conditions are of such dominating importance, that some kind of international action seems necessary. I have already made some reference to this possibility in dealing with silver. I believe that India could play an important part in such international action. If we turn from that to

consider our domestic possibilities, the greater part of the field of action lies with the Provincial Government, but I myself hope that the Banking Enquiry Committee, whose Report should now shortly be available, may open up for us in the Central Government some lines of action. Connected with the subjects with which the Banking Committee are concerned, are two which have always seemed to me to be of dominating importance for India—the proper organisation of the marketing of Indian agricultural produce and the development of the co-operative movement. I can merely mention these—there is no time now to develop all that is to be said about them. Apart from the Banking Committee's recommendations, there are several matters now before us—the Tariff Board's Report on Sugar, the creation of a Central Jute Committee, and the Tariff Board's Report on Salt, while Honourable Members are also aware that we have been studying the question of setting up an organisation for the better study of economic questions. As to this, we hope to receive Sir Arthur Salter's Report in the course of the next few weeks, and to publish it immediately.

124. All these measures represent small parts in the task which lies before India in this matter. We in the present Government appreciate the task, but I would ask the public also to appreciate our special difficulties at the present juncture. We are in a sense in the position of managers of a business, for which a change of management is under discussion. On the one hand, whatever steps we take now will affect the position of our successors; on the other hand, the value of the steps which we may take depends on how far our successors will be guided by those principles on the maintenance of which the success of any policy depends.

The transfer of management cannot be immediately effected, and upon us rests the responsibility of carrying on during the period of preparation for such transfer.

125. In such circumstances, in the case of a business, if I may continue that analogy, the parties concerned, if they were upright and sensible men, would surely say: "We must co-operate during the period of preparation."

I can hardly imagine that, in such circumstances, the new proprietors would say: "Those whom we are succeeding are our enemies. We will try to trip them up at every turn and make their conduct of the business a failure."

126. Such co-operation is particularly necessary just now, for the business which is to be transferred is having to face very adverse world conditions and to go through very times. Moreover, the very anticipation of the transfer is affecting its credit; because the world has not yet had the opportunity to gain confidence in the new managers. The simile which I have used gives, I think, not an untrue picture of the present position, and I hope that my words may cause the public, and particularly the leaders of commercial opinion in this country, to ponder on what it means to all of them.

127. Speaking for myself, my main pre-occupation is to run the business well while I am responsible for it, and to hand it over in sound condition with no hidden weaknesses and with credit unimpaired. But that is merely the negative or defensive side of policy. The active and constructive side—the preparation for future development—must also be considered. Perhaps Honourable Members, truly interpreting these remarks which I have made, will be able, in the course of the debate, to suggest means and methods for that co-operation on which, in the conditions which now surround us, the welfare of India, for all the future which we can foresee, may possibly depend.

128. Sir, I have done. I will not attempt any rhetorical peroration, but merely say this. I have tried, in these proposals, to measure the needs fairly and to meet them fully, guided above all things by the purpose of handing over a sound business to my successor.

The 28th February 1931. GEORGE SCHUSTER.

RAILWAY BUDGET.

Extract from the proceedings of a meeting of the Legislative Assembly held at New Delhi on Tuesday, 17th February 1931.

Speech of the Railway Member introducing the Railway Budget for 1931-32.

I rise to present to the House the Railway Budget for 1931-32. No important changes have been made in the papers which Hon'ble Members will shortly have in their hands, but with the approval of the Standing Finance Committee for Railways, we have made some small alterations, more particularly in the arrangement of the capital programmes of the railways, which will, I hope, be found to be improvements. Their sole object is to present the budget in a more understandable form without unduly enlarging the mass of papers which Hon'ble Members are called upon to read. These changes are described in the proceedings of the Standing Finance Committee for Railways of the 21st January last (Vol. VIII, No. 1). Perhaps the most important is the addition to the Pink Books containing the programmes of individual railways of a column showing commitments for future years if the programmes are accepted by the Assembly. We have also adopted in the presentation of this budget two alterations arising out of suggestions made this year in the Public Accounts Committe. We have now brought together under Demand No. 14 all the expenditure from revenue relating to strategic lines, and we have also provided under the 'Capital' and 'Depreciation Fund' heads small allotments for emergent expenditure, such as that incurred on the repair of flood damages, which unfortunately we have to incur in most years but the exact nature of which, or the line on which it will be incurred cannot of course be foreseen. Further we have accepted a suggestion which was made by my Hon'ble friend, Sir Hugh Cocke, last year that we should add to the budget papers a statement showing the details of the gain or loss in working the State Railways for a period of five years. This will now be found as an appendix to the Railway Board's memorandum.

I should like to acknowledge here the great assistance I have received in the preparation of the Budget from the Members of the Railway Board, first and foremost, of course, from Mr. Parsons, the Financial Commissioner, on whom the main burden lies, and after him the Chief Commissioner, Mr. Russell, and the Staff Member of the Board, Mr. Hayman. As always, their help has been cordially and ungrudgingly given, and to me its value has been very great.

2. As there are many new Members in the House, I should like once again to make the request that, when notices of motions for reductions in the demands are given, they should be accompanied by a brief indication of the questions which it is intended to raise. This has now become the usual practice, and I think that besides helping Government Members to supply the information needed for our discussions, it is generally recognised that it conduces to an orderly debate.

3. *Financial results of* 1929-30.—When the budget which I presented to the House last year, was prepared, our weekly earnings had shown an upward tendency and we expected to close the year 1929-30 with a gain from commercial lines of just over 7 crores. Though this sum would not have been sufficient to cover the whole of the loss on the strategic lines *plus* the contribution to general revenues, we hoped that it would be possible to pay the full contribution without drawing more than Rs. 86 lakhs from the Reserve. But the improvement was short-lived, and in February and March last the effect of the world-wide trade depression began to be reflected in our traffic earnings, while earning power was further impaired by the serious strike which broke out on the Great Indian Peninsula Railway. As a result we failed to reach our revised estimate of 106½ crores by 1¾ crores, and though our charges dropped by nearly half a crore, we had to withdraw over 2 crores from the Reserve.

4. *Revised estimate.*—Though the strike on the Great Indian Peninsula Railway ended in April, the trade depression has become more acute with the passage of the months, and the reflex effects of the civil disobedience movement have accentuated the decline in trade. We budgeted for total receipts from all sources of 109½ crores and total expenses,

including interest and all other charges, of 103½ crores. We now expect that the total receipts will not exceed 96¾ crores, a reduction of 12¾ crores while our total charges, though 1½ crores below the original estimate, are likely to amount to nearly 102 crores. As a result, we are faced with a loss of 5 crores 12 lakhs, in addition to which we have to find 5 crores 74 lakhs as a contribution to general revenues. It is, therefore, necessary for us to withdraw 10 crores 86 lakhs from the Reserve, instead of, as we hoped, adding 34 lakhs to it.

5. These figures can be presented in a slightly different form, which will perhaps make the position somewhat clearer. The surplus on the commercial lines after providing for all charges except interest is about 28 crores, whereas the interest debitable to the railways is a little over 31 crores. The deficit of nearly 11 crores therefore means this, that the earnings of the railways fell short of the amount necessary to provide for full interest charges by 3 crores, the loss on the strategic railways was 2¼ crores and the contribution to general revenues 5¾ crores. It has always been recognised that the loss on the strategic railways is a fair charge against general revenues rather than against the earnings of the commercial lines, and it is for this reason that, under the separation convention, the loss is deducted from the surplus on the commercial lines before arriving at the figure of the contribution payable. It was also recognised that we could not expect in bad years to be able to earn our full contribution to general revenues, and on this account the Reserve Fund was created out of the profits of the years of prosperity. In effect, therefore, the position is this, that looking at our commercial lines purely as a business poposition and ignoring for the moment the loss on strategic railways and the contribution, the loss on the commercial lines is only 3 crores. When the adverse circumstances of the current year are taken into account with the extreme depression in trade due to the fall in world prices and aggravated by all the circumstances connected with the civil disobedience movement, with which Members are well acquainted, unsatisfactory though the results are, I do not think they give ground for unmixed pessimism.

6. Before passing on to the budget for the current year, I should like to explain that, if a comparison is made with the results of previous years, allowance must be made for a change in accounting procedure which increases the expenditure under the head 'Interest' to the extent of about one crore. Hitherto the interest on the loans raised since 1917 has been calculated at the nominal rate of interest at which Government borrowed during the period. This year account has also been taken of the discount at which some of the loans have been floated, and the expenses incurred in floating these loans. Unwelcome though the additional burden on the railways was, I felt that I could not contest the accuracy of the new method, since the cost at which Governemnt borrows necessarily depends on the price at which the loans are issued.

7. Turning now to the details of our earnings and expenses, the total falling off, as compared with the actuals of 1929-30, is 8½ crores, of which about 3 crores comes under passenger and other coaching traffic earnings and 5½ crores under goods and other earnings. Given the conditions we have had to face, falling off of this kind was inevitable. On the expenditure side, we expect a saving, as compared with 1929-30, of about a crore. This figure, however, does not do full justice to the efforts at economy which have been made, for the allocation to the Depreciation Fund has automatically risen by nearly half a crore while the amount deducted on account of worked lines accounts for a similar sum. On the expenditure side under the two main heads 'Repairs and Maintenance' and 'Operation', the reduction in gross working expenses amounts to about 235 lakhs. Of this sum, 84 lakhs is due to certain arrear adjustments with the Depreciation Fund, and the actual reduction of expenditure under these two heads is approximately 1½ crores. As usually happens in a bad year, the revenue fell off much faster than the expenditure could be reduced, and it will be necessary to carry on a vigorous economy campaign during coming months. I have preferred to make the comparison of the revised figures with the actuals of 1929-30, as our budget for the current year has proved to be somewhat wide of the mark.

BUDGET ESTIMATE FOR 1931-32.

8. Our budget for next year assumes total receipts from all sources of 102⅛ crores and total charges of 101¼ crores, leaving us with a net gain from all lines of 1¼ crores. Our contribution to general revenues is 5 crores 36 lakhs, and to meet it we shall have to draw 4 crores 15 lakhs from the Reserve. Compared with the revised estimate, which shows a net loss of 51½ lakhs, we expect an improvement of 6 crores 33 lakhs. Of this figure 23 lakhs is expected to come from a reduction in the loss on strategic lines where we hope to get 12 lakhs more in receipts and reduce our expenditure by 13 lakhs, while the interest charges should not go up by more than 2 lakhs. Owing to the poor results of the current year, we shall have to pay away 40 lakhs less in surplus profits, and we hope by economical working to reduce our miscellaneous charges by 8 lakhs. The total of these three items—strategic lines, surplus profits and miscellaneous charges—is a betterment of 71 lakhs. Against this we shall have to pay 80 lakhs more in interest on commercial lines owing to the increase in the capital at charge, while owing to the depletion of our reserve fund balance we must expect to receive 16 lakhs less in interest in our balances. Our share next year of profits from subsidized companies and from branch lines in which we have invested, depends chiefly on the results of this year, and is likely to be down by 5 lakhs. Against the betterment of 71 lakhs we have therefore to set a deterioration of 101 lakhs in the other items I have mentioned, which means that we have to cover a net deterioration of 30 lakhs, and in addition to obtain the additional 633 lakhs improvement mentioned, from the working results of commercial lines.

9. On the commercial lines we estimate the gross traffic receipts at 99½ crores against 93½ crores in our revised estimate, an improvement of about 6 crores. We anticipate an increase of about 2 crores from minor alterations in rates and fares, and for the rest, the estimate assumes that the latter part of next year will show some improvement in traffic. To make up the balance of 73 lakhs required if we are to obtain an improvement of 663 lakhs in the working results of the commercial lines, we have to look to a further reduction in

working expenses. Actually, however, the reduction needed amounts to 194 lakhs, for the allocation to the depreciation fund goes up automatically by 37 lakhs, and the fortuitous credit of 84 lakhs to revenue from that fund in the current year will not be repeated. This reduction of Rs. 194 lakhs will have to be achieved notwithstanding the fact that we hope to handle more traffic in the cold weather of 1931-32 than we did this year, and notwithstanding the additional expenditure involved by the bringing into force of the hours of work conventions, the additional mileage to be opened and the recent increases in the wages of the lower-paid employees. The savings we anticipate fall under three heads :—

(*i*) Rs. 30 lakhs by reduction of establishments and contingent charges coming under the head of Administration ;

(*ii*) Rs. 157 lakhs by measures to reduce the cost of repairing and maintaining track and buildings and their equipment ; and

(*iii*) Rs. 2 lakhs only under Operation where we have to provide 25 lakhs more for fuel. We are also expecting a larger payment by Rs. 5 lakhs from Companies and Indian States whose lines we work for them.

10. The figures I have given can again be presented in another form. We expect a surplus on the commercial lines of about 35¼ crores, which exceeds by 3¼ crores the interest debitable to the railways. Of the latter sum about 2 crores are required to meet the loss on the strategic railways, and there is a balance of 1¼ crores left towards the contribution. We have therefore to draw upon the reserves to the extent of 4 crores in order to pay the contribution. If this estimate proves to be correct, the railways will be perfectly solvent, but will be unable to earn more than a small part of what they are expected to contribute in relief of the general tax-payer.

11. At this point it may be natural to enquire whether there is a reasonable prospect of attaining these results. So

far as the reduction in expenditure is concerned, I am confident that, with the good-will of all concerned and the strenuous efforts to effect economy which I know are being made on all railways, we should be able to reduce our expenditure to the extent contemplated. On the revenue side, the issue is of course much more uncertain. At the best of times the forecast of the earnings of the coming year is largely guess work, and under the abnormal conditions existing to-day the difficulty of making an estimate is very greatly increased. Almost everything of course depends upon whether the latter part of the coming year may see some lightening of the trade depression. Railway traffic figures are always a most sensitive barometer of the fluctations in trade and the effect on railway revenues of any increased movement of goods and passengers would be immediate. It was only after a most careful consideration that I accepted the budget estimate of next year's earnings, but I think that, without being unduly optimistic, we may reasonably hope that next year's figures will show some improvement on the results of the current year. There is, however, one essential condition to be satisfied if our hopes are to be fulfilled. The restoration of peace in the country and the abandonment of methods of agitation which directly hamper and reduce trade are indispensable, if any real improvement is to take place. Granted these conditions, I have no doubt that some improvement may be looked for, since the effect of the Civil Disobedience Movement has been to restrict temporarily the demand for a number of commodities and at the same time to create an accumulated demand which will claim satisfaction as soon as the barriers in the trade channels are removed.

12. The financial situation of the railways being such as I have attempted to describe, it is of course obvious that the most urgent duty of all concerned in their administration is to promote economy and bring about a reduction in working costs. To a limited extent savings occur automatically, because if fewer trains are run, less coal is burnt and a reduction in the operating staff becomes possible. Much more than this, however, is needed, and for some time past the Railway Board have been actively engaged in impressing on the Agents the necessity of reducing expenditure to the

utmost extent possible. On page 9 of the Railway Board's Memorandum Hon'ble Members will find an indication of the directions in which it is hoped that costs can be brought down, as for example, the reduction of redundant establishments, the restriction of contingent charges to what is absolutely necessary and the cutting down of the standard of repairs and maintenance to the utmost extent possible, subject always to the proviso that, where safety is in question, no risks can be taken and the track and rolling stock must be maintained to the extent necessary to protect the public. We feel that at this juncture our primary duty is to stop up the hundreds of loopholes through which money is apt to leak away in times of prosperity, and we hope that the reduction in expenditure will come not from half a dozen large items, but from an immense accumulation of small items, the aggregate of which may be very substantial. This is an aspect of the case to which I specially desire to invite the attention of the House. I do not know whether Hon'ble Members share the difficulty I sometimes feel, when I read official reports and announcements, in translating into concrete terms the somewhat abstract phrases in which we are apt to deliver ourselves. Perhaps I can best explain what we are aiming at by giving two illustrations, not from the Railway Department at all, but from what came under my personal observation nearly a quarter of a century ago, when I had a good deal to do with the Telegraph Department. I hope my Hon'ble colleague Sir Joseph Bhore will pardon me for trespassing upon his province, but as the incidents took place so long ago I do not think I shall be in danger of hurting anyone's feelings.

13. About the year 1907, in order to improve the efficiency of the Telegraph Department, Mr. Newlands, a traffic expert from the British Post Office, was invited to come to India, where he remained for more than a year, and as I can testify, did an extraordinary amount of valuable work in quickening up the whole telegraphic system. I was then Under Secretary in the Commerce and Industries Department, and was constantly in touch with what was going on. One of the matters which occupied Mr. Newlands' mind was the possibility of reducing the number of letters which had to be signalled with every message as an official preamble. He spoke to me on the

matter several times, and I gathered that what he hoped to do was to reduce the number of letters so signalled from 7 to 5. I ventured to suggest that this seemed a very small detail, and his immediate reply was that though the operation might be very small, if it had to be repeated twenty million times a year, the total was not small either in time or in money. I have not the least doubt that there is a great field for economy of this kind in the railways. If a steady and constant effort is maintained to reduce to a minimum the operations which have to be done by hundreds or thousands of people every day throughout the country, much money can be saved.

14. The second incident was this. In those days in the Central Telegraph Office in Calcutta the booking counters were on the ground floor and the operating room on an upper floor, and the messages booked were sent upstairs by means of a pneumatic tube. At the foot of the tube there was a clerk with a register in which he entered the serial number of the telegram, the number given to it by the booking clerk, the date and hour of despatch, the name of the sender, the name of the addressee, the number of words in the telegram, the amount charged and some five or six other particulars. At the top of the tube in the operating room was a second clerk with an identical register in which he entered the same particulars over again. Mr. Newlands was inspecting the Calcutta Office and noticed what was going on. After reflecting for a moment or two he said, I should like to ask a question. Why do you not cut the tube half-way up and have a third clerk with a register there? Then you will have three registers instead of two. Here the point was that the duplication of the registers was totally unnecessary, and in the Madras Office at that time exactly the same thing was going on, only there it was still more absurd, because the telegrams were passed from the booking counter to the operating room through a hutch in the wall, and the two clerks with their registers were within three feet of each other.

15. This duplication of registers and other parts of the official procedure is a danger against which it is constantly necessary to guard and I shall be very much surprised if the enquiries which are now proceeding do not disclose many

opportunities for reducing work. In order to let the House see that the Railway Board are fully conscious of this danger and are determined to do all in their power to avert it, I think the House will be interested to know that Mr. Parsons and Mr. Hayman personally examined the system in force in the Office of the Divisional Superintendent at Delhi, and found it possible to effect a reduction in the establishment by eliminating exactly this sort of duplication. The results of their enquiries will be communicated to the Offices of all Divisional Superintendents, and the improvement effected will therefore not be for one office only but for a large number. Instructions have also been issued to Agents that, as soon as in any branch it has been found possible to effect an economy by reducing work, the result is to be communicated to all other Railway administrations throughout the country. In this way it should be possible to multiply the effect of any saving.

16. I have laid stress on these examples, trivial though they may seem, because I believe that this method of securing economy is of first class importance and that our first and most urgent duty is to stop the leaks in the ship which endanger her safety, and for the next few months I should like to see the energies of the whole staff of the railways from the Agents downwards concentrated on this vitally important task. It is indeed one of the advantages of a period of depression that the necessity for economy is imperiously enforced upon all concerned, and they have to set their wits to work to cut their coat according to their cloth. The method we are adopting to bring home to railway officers the position which has to be faced is that of rationing. The Railway Board do not propose to distribute to Agents the full sums provided in the Budget, but something less, and no further allotment will be made until conclusive reasons have been given. Agents will treat their heads of departments and the heads of departments their subordinates in exactly the same way. It should be possible, I believe, to effect in the course of a few months very substantial savings indeed.

17. At this point, Hon'ble Members may ask "Will these efforts at economy bring about the desired result in restoring solvency to the railways, and in any case, assuming that

they did not or assuming that there was a further decline in earnings would you leave the matter there? By March 1932 the Reserve fund will have been reduced to negligible proportions and the Railways will be operating on a very narrow margin. In these circumstances are not more drastic remedies called for?" These are most pertinent questions and I will endeavour to reply to them as far as I can. My first answer is that in the contingency contemplated, it might well be necessary to carry the economy campaign a step further. It might be advisable, for example, to examine the possibility of more drastic and far-reaching economies than any we have yet contemplated, but any Committee appointed for this purpose would have to consist mainly, if not entirely of experts, because when we are dealing with a department which is largely technical, it is only those who understand the whole position and appreciate exactly what has to be done and why it has to be done, who can deal with the question efficiently and expeditiously.

18. What has been said in the last paragraph brings me to a crucial point. When in the case of a commercial department like the railways there is a wide gulf between earnings and expenditure, three questions naturally suggest themselves. Is it possible in the altered circumstances to restore solvency by a reduction in the scale of wages and salaries or by an increase in rates and fares or by a reduction in the taxation imposed on the undertaking? The last point may be briefly dismissed for the moment. Undoubtedly, if the fall in the general level of world prices proves to be permanent, the question whether the railways can continue to contribute towards general revenues on the scale on which they have been contributing for the last 7 or 8 years will have to be reviewed as well as a great many other questions, but it does not immediately arise in connection with this budget. The other two points are of greater importance and require somewhat fuller examination.

19. The question of the possibility of a reduction in the scale of wages and salaries on the railways has already been mooted in more than one quarter, and it is necessary to state clearly the view which Government take. Hitherto the complaint has been that the scale of wages, so far at any rate

as the lowest class of railway employés are concerned, was inadequate and that measures were necessary to bring about an improvement. Two years ago, in introducing the Railway Budget, I stated that Government would approach the question with a desire to ascertain that was the most that could be done for the lower paid employés without injustice to other interests which Government were equally bound to safeguard. In pursuance of that statement, an immense amount of work has been devoted during the last two years to reviewing the scales of wages in force on most of the State-owned railways in India, and in preparing schemes in order to ameliorate conditions. The ultimate cost of the schemes for the revision of wages already sanctioned is about Rs. 32 lakhs per annum, and the bulk of the railway servants covered by these schemes draw pay not exceeding Rs. 30 per mensem. The first point I want to make here is this. In so far as we are dealing with this class of establishment and having regard to all that has passed in the last two or three years. I think that this House should be slow in arriving at the conclusion that any reduction in wages and salaries is feasible. Unquestionably these low paid servants of the railways must have gained substantially by the fall in prices, but before any question can arise as to a reduction in the scales of pay recently fixed, it should be shown that the new level of prices is likely to be permanent, and that having regard to all the considerations involved, the existing scales are excessive.

20. The second point I wish to make is this. I have endeavoured to ascertain the cost of the various classes of railway establishment, and while I must warn the House that the figures are only approximate so far the subordinate establishments are concerned, certain facts emerge clearly. If we exclude the large class of Railway servants who draw less than Rs. 30 a month, the cost of the remaining establishments is about 25 crores a year so that a ten per cent. cut in wages and salaries would mean a saving of 2½ crores. Out of the total, the salaries of gazetted officers amount to only 2 crores a year and a ten per cent. cut would give us only Rs. 20 lakhs. I have not been able to ascertain with accuracy the cost of the upper subordinate establishment, that is, of subordinates drawing Rs. 250 a month and over or on scales of pay rising to Rs. 250 a month and over, but probably

Rs. 7 crores a year is an outside figure and the amount may actually be a good deal less. A ten per cent. cut in salaries applicable only to the gazetted and upper subordinate establishments would yield therefore a sum substantially less than Rs. 1 crore a year. It will be obvious from these figures that if a really substantial saving in expenditure is to be effected, the reduction will have to go right down the scale excluding only the lowest paid establishments of all who seldom draw more than Rs. 30 a month. It may be that this question will have to be faced and a reduction effected in order that the railways may become fully solvent and able to contribute to the extent the Legislature may consider proper to the general expenses of Government. But I think it is clear that when we are dealing with large bodies of Government servants on comparatively low rates of pay—and it must be remembered that the average of all the railway servants in India does not exceed Rs. 45 a month—it would be unfair to single out this department alone for special treatment and that if a reduction is finally found to be necessary, it should be general and applicable to all departments of Government.

21. I turn now to the question of rates and fares. The questions whether a deficit in the Railway Budget could be rectified by a general increase in rates and fares has been fully considered, a number of minor alterations—all of them I think within the powers of the Agents—have already been made and will be brought into force. As I have said in an earlier passage in my speech, we hope to get about Rs. 2 crores in the coming year from these increase, but our examination of the question has made it evident that so long as the acute stage of the world trade depression persists, it is exceedingly doubtful whether a general increase in rates and fares would in fact lead to an increase in earnings. Perhaps I can best illustrate this from a consideration of the passenger fares.

22. I find that during the last three years the third class passenger fares amount to very nearly 88 per cent. of the gross earnings from passenger traffic and in the three upper classes to little more than 12 per cent. I find further that between

1927-28 and 1929-30 the earnings from passengers carried in the three upper class fell by from 6 to 8 per cent., whereas the earnings from the third class passengers fell by only one per cent. The inference to be drawn is obvious, that as prosperity conditions began to pass away and the impending trade depression grew nearer, there was an immediate tendency for passengers to travel a class lower than they had hitherto been accustomed to. That is to say, some of the first class passengers travelled second class, some of the second class passengers in intermediate class and some of the intermediate class passengers in the third class. If therefore the Government of India were now to increase the fares of three upper classes, I am afraid the only result would be to accentuate the tendencies which had disclosed themselves even in 1929-30, and which, from all I can hear, have been even more prominent during the current year, with the result that the fares indeed might be higher but the earnings much the same, if not lower. It follows that, if it were considered necessary to increase passenger fares, the increase would have to be general and applicable to the third class passengers. I do not say that it may not become necessary to face a general increase in third class fares, but before any decision is reached, two questions would require very close examination, namely, the limit imposed by the competition of the motor buses and the effect that the increase in fares might have on the total number of passengers travelling. What the railways are suffering from at present is a reduction in the total number of passengers, and it is very far from certain whether, until things begin to improve, railway receipts can in fact be increased appreciably by raising third class fares.

23. What I have said applies also to any general increases in the freight on goods. Here the considerations to be borne in mind are more complicated, but substantially the position is not very different. At a time when the purchasing power of the cultivator is narrowly restricted, even small increases in rates might have adverse effects on traffic and the gain to railway revenues from the increase prove to be illusory. Our present conclusion is that while we shall be ready to make such increases in rates and fares as may prove to be practically feasible and likely to increase our earnings, it

is not in this direction we can look for the means of bridging the gulf between the railway earnings and railway expenditure of all kinds.

24. It is not only from the point of view of obtaining a larger revenue that railway freight rates have come under review during the last few months. The general fall in world prices of agricultural produce has had a most serious effect on the position of the cultivating classes in India, and notwithstanding the very grave position of the railway finances we have had to consider whether it was possible to reduce the railway freight on agricultural products. The products which have been specially examined are rice, wheat, oilseeds and cotton, and of these the first two may be dismissed briefly. About three months ago a reduction of nearly one-third was made in the railway freight on wheat to Karachi and as this route is the cheapest route from the Punjab Canal Colonies to Bombay, the reduction affected that centre also. Recently by arrangement with the Punjab Government a similar reduction has been made in the freight on wheat to Calcutta. Meanwhile, however, there has been a change in the relative level of prices, Indian wheat in the Punjab now stands at a price well above export parity, and so long as this condition of affairs exists, no reduction of railway freights which is practically feasible can lead to the export of wheat from India. As for rice, this is mainly a Burma problem, and the report which was called for from the Agent of the Burma Railways is now under examination.

25. So far as oilseeds are concerned, the case stands thus. The groundnut crop which is grown mainly in the south of India is moving freely to the ports at the existing level of freights, and I may point out that on the Madras and Southern Mahratta and South Indian Railways the maximum lead to the ports does not exceed 350 miles, so that the railway freight is not likely to prove so burdensome as it may do when agricultural produce has to be brought to a port from a distance of 600 to 900 miles in Northern India. As to the other classes of oilseeds, the position appears to be this, that the Indian price in several cases is well above export parity and that a reduction in railway freight would make no difference. No more traffic would be moved and the price received by the

cultivator would not be higher. It is very significant, I think, that no application has been received from the trade for a reduction on the railway freight on oilseeds, and all the information we have been able to obtain from those engaged in the export trade points to the conclusion that a reduction in railway freight at the present juncture would be ineffective. The position can perhaps be best illustrated by taking the case of cotton seed. Some three months ago the Agents of the two great railways leading into Bombay drew attention to the fact that cotton seed would not move at the level of freights then existing, and obtained the approval of the Railway Board to a substantial reduction in freight. For a few weeks this measure proved successful and the traffic increased, but recently there has been a further fall in world prices and the traffic has dropped back to its former level. So far as oilseeds are concerned, the Government of India have come definitely to the conclusion that at the moment there is nothing to be done, but that the position requires to be kept under constant observation, because the level of prices might so change that a reduction in freight would be beneficial both to the cultivator and to the railways.

26. The desirability of a reduction in freight has been more insistently pressed in the case of cotton than perhaps in the case of any other agricultural commodity, and the Government of India have given the question their most anxious consideration. The financial circumstances of the railways are such that so long as the cotton crop is moving freely at existing rates, they felt that a freight reduction could not be faced. In addition, they felt strongly that if a reduction was to be made at all, it should be made at the time when it was likely to prove of direct benefit to the cultivator, and also that before any final decision was taken it was desirable to see how the traffic earnings were likely to shape in the coming season. The position will therefore be reviewed in about six months' time, and meanwhile developments will be closely watched. But I should like to make it plain that this decision of Government does not imply any lack of consideration for the interests of the cultivator, or any failure to appreciate the broader aspects of the case which the railways, even when considered as a strictly commercial concern, ought to keep in view. A permanent

reduction in the area under cotton in India, while undoubtedly injurious to the ryot, would affect the railways prejudicially in two ways, first because the cotton traffic itself would diminish, and second because food crops would probably be grown in the areas taken out of cotton with a consequent reduction in the railway traffic in food grains transported to these areas. This is an aspect of the case which will constantly be borne in mind. The Government of India are satisfied, however, that no reduction in cotton freight which could be made now would be likely to be of direct benefit to the cultivator.

27. What has been said in the foregoing paragraphs on the subject of rates and fares leads me to revert to a point which was only lightly touched on at an earlier stage. It will be that our railway services, like other branches of Government, may have to adjust themselves permanently to a lower level of prices. In that case, sooner or later the question will have to be faced how the adjustment is to be made. The three factors which will mainly affect the decision will, I think, be (1) the extreme importance to the national life of cheap transport, and in particular low rates for agricultural produce, (2) the desirability of satisfying the equitable claims of the great body of railway servants in India, and (3) the scale of contribution which, under the altered conditions, the railways can fairly be asked to make in aid of the general tax-payer. It is clear that each of these considerations will have to be balanced against the other two, and an attempt made to do justice to each of them. To attempt to deal with any one of them in isolation from the others could not lead to a satisfactory solution of our present difficulties.

28. It has been necessary, Mr. President, to deal at considerable length with the anxious problems of railway finance which emerge from the present trade depression, and the other aspects of railway administration, on which in introducing earlier budgets I have dwelt at some length, can only be referred to briefly. There are three directions in which the ability of the railways to carry out desirable reforms and improvements has been sadly curtailed by the slump in trade and the reduction in railway earnings. One of them is the capital programme. Here all that can be said is that the

programme has been cut to the bone and that nothing which is not absolutely essential has survived. We are unable to commence any new construction whatever, and can only carry on the works already in progress to completion. Of these the most important are the Sagaing bridge in Burma and the Raipur-Vizianagram Railway intended to open up a new outlet to the sea at Vizagapatam to a large area of the Central Provinces. Of the open line works now in progress or about to be undertaken, the most important are the doubling of the East Indian Railway from Cawnpore to Agra and the reconstruction of the Narbadda bridge which we have been compelled to undertake by considerations of safety. It is needless to say that this retardation of development work is a great disappointment, but conditions being what they are, there is no alternative.

29. The second direction in which desirable expenditure has had to be curtailed is the provision of greater amenities in all sorts of ways for third class passengers. At a time when all expenditure has to be severely restricted, it is impossible for the railways to provide services on the same scale as they are in a position to supply when times are prosperous, or to spend large sums in raising the standard of comfort. We can but hope that our present troubles are transitory, and that before long it will be possible to push on with the programme of improvements on which we were already engaged.

30. Finally, falling revenues means slower progress in all the schemes which we hoped to undertake for the benefit of the railway staff and particularly for the lowest paid employés. This is inevitable, however regrettable, but while I am on this point I cannot close without paying a tribute to the indefatigable energy which during the last two years Mr. Hayman, the Staff Member of the Railway Board, has devoted to every question connected with the welfare of the staff and to the solution of a number of difficult staff problems which have arisen since the war and which could not be properly tackled until the headquarter organisation in the Railway Board was properly organised for the purpose. It is out of the question for me within any reasonable limits of time to describe in detail all that has been done, and indeed

the barest enumeration of the various subjects which have come under examination would prolong my speech by twenty minutes or more. I can only refer here specially to the schemes which have been prepared and brought into force on most of the railways in India for improving the pay of the lowest paid employés, and the steps which have been taken to give effect to our obligations under the Geneva and Washington conventions regarding the hours of work of railway employés. Both these matters are now far advanced and Mr. Hayman and I will be ready during the budget discussions to give any additional information which Honourable Members may desire. Possibly also we may be able to circulate a memorandum so as to let the Honourable Members see that the numerous questions connected with the staff to which attention is annually drawn in the discussion of the Railway Budget, have not been neglected or put on one side.

31. There are, however, two matters to which particular attention has been given, about which I should like to say a little more. One is the representation of Muslims in the railway service. Special enquiries have been made in three of the principal railways, and the Government of India have come to the conclusion that adequate steps have not yet been taken to give effect to the policy of Government and that further measures are necessary and must be introduced at a very early date. A memorandum on this point will be circulated. The other point to which I wish to refer is the question of Indianisation. I should like to bring to the notice of the House the fact that the percentage of officers of Indian domicile recruited for the State-managed railways during 1929-30 was 70·7 per cent. but when promotion from the Local Engineering and Traffic Service are taken into account, the percentage rises to over 75. I think this result is satisfactory. The position we have now reached is that except in the Transportation (Power) and Mechanical Engineering Departments, there is at present no difficulty in obtaining Indian recruits with the requisite qualifications. For these two branches special efforts have been made to obtain Indian recruits during the period before the scheme of apprenticeship instituted in 1926 comes to fruition. During the last two years applications from Indians have been invited both in

India and in the United Kingdom to fill vacancies in these branches in the hope that Indian candidates might be forthcoming in the open market, who would be likely to develop into efficient officers. The qualifying standard was lowered and the age limit relaxed and in this way seven recruits were obtained last year, and we hope to obtain five this year. In some cases candidates who were not fully qualified were engaged on probation for one year in the belief that with further experience and training they would come up to the required standard. I have thought it worthwhile to mention this in order to make it plain that no effort has been lacking to carry out the declared policy of Government.

32. Mr. President, I fear I have addressed the House at somewhat excessive length and I must thank Honourable Members for the indulgence with which they have heard me. My only excuse is that to-day the financial circumstances of the railways are as anxious and difficult as they have been at any previous period, and it seemed part of my task to convince the House, if I could, that all the difficult problems would receive full and ample consideration. I will not delay the House further, Mr. President, but recommend the budget proposals to their consideration.

FINANCIAL STATISTICS.

NOTE ISSUE.	Rs.
Total Amount of Notes in circulation on the 31st December 1930	1,61,34,03,998
Total Rs.	1,61,34,03,998

RESERVE—	
Coin and Bullion—	
In India—	Rs.
Silver Coin	1,14,59,74,998
Gold Bullion	31,74,15,886
Silver Bullion	5,39,30,250
In England—	
Gold and Silver Bullion	*Nil*
In His Majesty's Dominions—Gold Bullion...	*Nil.*
In transit between India, England and His Majesty's Dominions—	
Gold and Silver Bullion	*Nil.*
Total Coin and Bullion ...	1,51,73,21,134
Securities—(Purchase Price)—	
In India of the nominal value of Rs. 9,97,55,200	9,60,82,864
In England	*Nil.*
Total Securities ...	9,60,82,864
Grand Total of Reserve ...	1,61,34,03,998
Internal Bills of Exchange held on account of Government under Section 20 of the Indian Paper Currency Act, 1923... ...	*Nil.*
Total Rs.	1,61,34,03,998

BALANCE OF THE GOLD STANDARD RESERVE on the 31st December 1930 in England amounted to	£ 40,000,000
Total ... £	40,000,000

		£
Gold ...	In England	2,152,334
	In India	401,106
Cash at short notice		4,728
British Treasury Bills		13,256,519
Other British and Dominion Government Securities		24,185,313
Total .. £		40,000,000

BALANCE HELD IN CASH IN THE DISTRICT TREASURIES of the Government of India and at the credit of Government in the Imperial Bank of India on the 31st December

1925 ... ,,	7,67,61,000
1926 ... ,,	8,78,68,000
1927 ... ,,	7,04,00,000
1928 ... ,,	7,78,00,000
1929 ... ,,	7,45,00,000
1930 ... ,,	9,28,14,000

COINAGE OF SILVER IN INDIA—(Bombay and Calcutta Mints).	Official year 1927-28	Official year 1928-29	Official year 1929-30
Whole Rupees and Small Coins	Rs. 10,15,926	Rs. 52,66,573	Rs. 1,80,000

NET PROFIT ON COINAGE for the year ending 31st December 1930 ... ... Rs. *Nil.*

AMOUNT OF GOVERNMENT PROMISSORY NOTES standing on the London Registers at the end of March	Rs.
1926	8,41,92,600
1927	8,45,20,400
1928	8,72,74,700
1929	8,71,37,375
1930	8,38,85,160
1931	8,34,07,650

IMPORT AND EXPORT TRADE OF BRITISH INDIA.

STATEMENT showing the Annual Value of the Import and Export Trade of British India and the Total Miles of Railway opened.

Calendar Year.	Total Miles of Railway opened.	* Year ending 31st March.	Imports.			Exports		
			Merchandise.	Treasure.	Total Merchandise and Treasure.	Merchandise.	Treasure.	Total Merchandise and Treasure.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1876 ...	6860	1876 ...	38,88,73,404	5,30,07,218	44,18,80,622	58,09,14,946	2,20,02,363	60,29,17,309
1877 ...	7320	1877 ...	37,44,06,308	11,43,61,197	48,87,67,505	61,01,38,912	4,02,98,978	65,04,37,890
1878 ...	8217	1878 ...	41,46,41,351	17,35,54,596	58,81,96,447	65,22,23,282	2,21,09,956	67,43,33,238
1879 ...	8494	1879 ...	37,80,09,335	7,05,67,486	44,85,77,321	60,93,68,769	3,98,22,283	64,91,91,052
1880 ...	9162	1880 ...	41,17,25,671	11,65,48,948	52,82,74,619	67,21,07,406	2,03,51,479	69,24,58,885
1881 ...	9390	1881 ...	53,08,68,074	8,99,72,139	62,08,40,213	74,54,09,072	1,44,04,408	75,98,13,480
1882 ...	10149	1882 ...	49,11,38,724	11,32,27,804	60,43,66,528	81,96,64,102	1,09,97,468	83,06,61,576
1883 ...	10458	1883 ...	52,09,86,720	13,45,33,642	65,55,20,362	83,48,49,372	1,04,18,488	84,52,67,860
1884 ...	11631	1884 ...	55,29,89,907	12,87,79,633	68,17,69,540	88,07,64,315	1,00,84,937	89,08,49,252
1885 ...	12283	1885 ...	55,70,16,804	13,88,81,918	69,58,98,722	88,17,01,507	1,96,89,796	85,13,91,302
1886 ...	12892	1886 ...	55,65,19,552	15,46,70,808	71,11,90,360	83,86,11,093	1,10,82,310	84,96,94,603
1887 ...	14103	1887 ...	61,81,19,608	11,04,83,224	72,86,02,832	88,48,10,364	1,72,04,261	90,20,14,615
1888 ...	14576	1888 ...	65,00,45,881	13,81,25,456	78,81,71,337	90,54,36,458	1,60,46,242	92,14,82,700
1889 ...	15887	1889 ...	69,43,77,531	13,84,49,249	83,28,26,780	97,06,02,386	1,78,48,819	98,84,46,205
1890 ...	16401	1890 ...	69,19,93,762	17,45,45,037	86,65,38,799	1,03,44,87,052	1,90,63,218	1,05,35,50,270
1891 ...	17308	1891 ...	71,97,57,754	21,93,44,876	93,91,02,630	1,00,21,50,575	2,12,31,785	1,02,33,82,360
1892 ...	17815	1892 ...	69,42,75,659	14,72,26,621	84,15,02,280	1,08,17,79,873	3,38,66,858	1,11,46,46,731
1893 ...	18504	1893 ...	66,27,86,222	17,00,98,101	83,28,84,323	1,06,57,46,716	6,95,89,237	1,13,53,35,952
1894 ...	18900	1894 ...	77,02,60,944	18,46,12,564	95,48,73,508	1,06,51,48,540	4,10,01,921	1,10,61,50,461
1895 ...	19547	1895 ...	73,51,65,042	9,58,12,084	83,09,77,126	1,08,92,91,101	8,22,60,717	1,17,15,51,818
1896 ...	20254	1896 ...	72,93,61,344	13,36,79,854	86,30,41,198	1,14,34,59,341	4,25,98,105	1,18,60,57,446
1897 ...	21115	1897 ...	76,21,58,352	13,08,45,635	89,30,03,987	1,03,98,36,184	4,93,74,955	1,08,92,11,139

1898 ...	22040	1898 ...	73,63,43,159	20,53,06,170	94,16,49,329	97,63,51,802	7,14,86,470	1,04,78,38,272
1899 ...	23523	1899 ...	72,11,07,161	17,89,56,127	90,00,63,288	1,12,80,11,811	7,41,14,207	1,20,21,26,018
1900 ...	24752	1900 ...	75,30,44,785	20,97,36,851	96,27,81,636	1,09,11,36,448	7,95,63,876	1,17,07,00,324
1901 ...	25363	1901 ...	80,89,40,873	24,57,61,818	1,05,47,02,691	1,07,76,44,143	14,22,73,646	1,21,99,17,789
1902 ...	25931	1902 ...	88,74,24,199	20,87,15,352	1,09,61,37,551	1,24,52,48,571	11,47,08,608	1,35,99,57,174
1903 ...	26956	1903 ...	85,86,60,829	25,31,85,178	1,11,18,44,007	1,29,40,79,337	9,65,76,370	1,39,06,55,707
1904 ...	27565	1904 ...	92,59,22,723	38,52,61,072	1,31,11,83,795	1,53,51,71,599	15,04,38,811	1,68,56,10,410
1905 ...	28295	1905 ...	1,04,41,27,454	39,50,81,750	1,43,92,09,204	1,57,70,83,029	16,42,88,167	1,74,13,71,196
1906 ...	29097	1906 ...	1,12,07,09,822	31,65,14,438	1,43,72,24,260	1,61,35,53,960	15,47,00,054	1,77,82,54,014
1907 ...	30010	1907 ...	1,17,34,15,284	44,57,98,114	1,61,82,13,408	1,76,66,94,270	5,71,82,526	1,82,38,76,796
1908 ...	30576	1908 ...	1,36,53,80,464	42,28,44,977	1,78,82,25,441	1,77,37,39,392	5,44,85,001	1,82,82,14,393
1909 ..	31490	1909 ...	1,28,77,81,788	22,74,41,677	1,51,52,23,465	1,53,14,31,953	6,32,02,465	1,59,46,34,418
1910 ...	32099	1910 ...	1,22,64,97,224	37,52,31,734	1,60,17,31,958	1,87,83,04,410	6,39,90,403	1,94,22,94,813
1911 ...	32839	1911 ...	1,33,70,67,458	39,77,35,730	1,73,47,93,188	2,10,15,16,030	7,12,69,254	2,17,27,85,284
1912 ...	33181	1912 ...	1,44,05,54,383	53,47,08,480	1,97,52,62,863	2,27,98,82,325	10,37,39,063	2,38,36,21,388
1913 ...	34656	1913 ...	1,56,62,96,807	61,83,17,536	2,28,46,14,343	2,46,21,83,342	10,03,17,656	2,56,85,00,998
*1913-14.	34656	1914 ...	1,91,30,79,586	43,43,96,503	2,34,74,76,089	2,49,00,74,896	7,08,28,850	2,56,09,03,746
*1914-15.	35285	1915 ...	1,44,93,07,207	21,80,83,236	1,66,73,90,443	1,82,17,60,256	5,28,94,370	1,87,46,54,626
*1915-16.	35833	1916 ...	1,38,16,93,082	17,94,62,390	1,56,11,55,422	1,99,48,03,975	8,32,57,819	2,07,70,61,794
*1916-17.	36286	1917 ...	1,60,24,89,599	37,71,03,121	1,97,95,97,720	2,47,31,10,343	6,29,72,057	2,53,60,82,400
*1917-18.	36333	1918 ...	1,64,35,48,949	†.....	†.....	2,44,89,45,219	†.....	†.....
*1918-19.	36616	1919 ...	1,88,66,24,317	71,36,55,075	2,59,92,79,392	2,55,32,62,610	9,01,03,571	2,64,33,06,181
*1919-20.	36735	1920	2,21,70,24,425	78,23,88,554	2,99,94,12,979	3,32,75,78,755	13,67,97,719	3,46,43,76,474
*1920-21.	37029	1921 ...	3,47,13,52,122	84,76,34,963	3,81,89,87,084	2,67,64,86,175	26,17,12,640	2,93,81,98,815
*1921-22.	37266	1922 ...	2,82,59,75,453	31,29,90,526	3,13,89,65,979	2,48,65,76,106	19,06,73,144	2,67,72,49,250
*1922-23.	37618	1923 ...	2,46,19,24,109	63,57,96,096	3,09,77,20,205	3,16,07,18,915	3,01,71,845	3,19,08,88,760
*1923-24.	38039	1924 ...	2,37,18,32,279	53,20,40,566	2,90,38,72,845	3,63,37,63,664	3,67,32,510	3,67,04,96,174
*1924-25	38270	1925 ...	2,53,36,36,608	99,19,84,987	3,52,56,21,595	4,00,24,27,531	5,16,81,392	4,05,41,08,923
*1925-26.	38610	1926 ...	2,36,00,12,595	55,48,77,580	2,91,48,90,175	3,86,81,21,842	3,83,91,668	3,90,65,13,510
*1926-27.	39018	1927 ...	2,40,81,84,303	41,53,30,573	2,82,35,04,876	3,11,05,04,300	2,21,13,404	3,13,26,17,704
*1927-28.	39048	1928 ...	2,61,53,40,569	34,89,52,529	2,96,42,94,098	3,30,26,37,283	3,13,60,896	3,33,39,98,179
*1928-29.	40330	1929 ...	2,63,39,79,360	37,29,42,646	3,00,69,22,006	3,32,15,06,656	6,36,31,454	3,45,50,38,110
*1929-30.	41723	1930 ...	2,49,70,74,490	27,83,19,584	2,77,53,94,074	3,18,98,97,089	5,14,33,004	3,24,13,30,093

*Official year ending 31st March.

† Figures not available.

FOREIGN TRADE OF BRITISH INDIA.

Summary of Imports and Exports in the Official Years 1924-1925 *to* 1929-1930.

	1924-1925.	1925-1926.	1926-1927.	1927-1928.	1928-1929.	1929-1930.
IMPORTS—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Merchandise, Private.						
Bengal	87,89,19,815	80,09,35,553	81,67,60,738	86,40,90,570	89,00,88,734	83,37,64,794
Bombay	87,42,11,025	78,98,88,548	76,87,78,624	86,38,78,494	84,18,53,914	82,65,31,263
Sind	30,35,62,093	25,58,84,262	28,04,67,511	26,40,89,840	31,52,52,312	26,47,61,249
Madras	20,03,29,977	18,84,63,964	21,25,85,541	24,56,50,871	27,59,80,003	26,87,74,314
Burma	20,94,30,923	22,66,06,634	23,36,17,762	26,07,56,495	21,04,34,778	21,41,37,721
Total ...	2,46,62,53,831	2,26,17,77,961	2,31,22,08,176	2,49,84,66,270	2,53,36,59,741	2,40,79,69,341
Ditto Government Stores	6,73,82,777	9,82,34,634	9,59,76,127	11,68,74,299	10,09,19,619	8,91,05,149
Total Merchandise ...	2,53,36,36,608	2,36,00,12,595	2,40,81,84,303	2,61,53,40,569	2,63,39,79,360	2,49,70,74,490
Treasure, Private.						
Bengal	2,45,32,560	3,73,72,845	5,85,96,931	3,89,93,399	4,76,07,328	3,65,74,287
Bombay	95,05,10,759	51,00,98,965	34,98,07,254	27,85,00,893	24,44,56,447	18,68,02,984
Sind	59,86,839	37,71,560	18,29,777	15,07,255	22,47,759	42,67,418
Madras	78,00,876	8,24,219	17,50,249	2,68,27,663	7,71,23,351	4,77,11,409
Burma	29,48,373	19,63,832	11,61,668	23,31,318	15,05,957	28,19,831
Total ...	99,17,79,407	55,40,31,421	41,31,45,879	34,81,60,366	37,29,40,842	27,76,75,929
Ditto Government	2,05,580	8,46,159	21,74,694	7,93,061	1,804	6,43,655
Total Treasure ...	99,19,84,987	55,48,77,580	41,53,20,573	34,89,53,529	37,29,42,646	27,83,19,584
Grand Total of Imports ...	3,52,56,21,595	2,91,48,90,175	2,82,35,04,876	2,96,42,94,098	3,00,69,22,006	2,77 53,94,074

EXPORTS—						
Merchandise, Private.						
Foreign Goods.						
Bengal	70,14,084	57,30,511	56,52,595	71,23,810	59,97,672	56,16,427
Bombay	9,90,94,022	7,57,85,191	5,37,44,532	6,93,85,784	5,02,42,831	4,52,10,018
Sind	2,41,24,517	1,86,43,960	1,67,69,395	1,39,48,036	1,77,73,194	1,66,71,547
Madras	38,70,223	32,30,017	29,27,161	38,11,860	29,43,641	28,78,293
Burma	9,33,566	14,58,597	10,03,876	11,09,777	13,75,553	8,92,377
Total ...	13,50,91,412	10,48,48,276	8,00,97,559	9,53,77,767	7,83,32,891	7,12,68,662
Indian Produce and Manufactures.						
Bengal	1,50,43,71,586	1,52,77,27,295	1,34,07,99,375	1,46,87,42,087	1,44,31,32,595	1,33,11,25,981
Bihar and Orissa	82,344	.....	59,759	.....	27,550	12,540
Bombay	98,60,67,472	94,73,80,882	65,21,61,530	60,23,69,058	78,69,93,575	69,70,96,113
Sind	52,27,55,211	34,93,77,419	24,76,29,663	27,16,67,431	27,24,63,187	23,85,59,629
Madras	40,27,39,385	43,69,07,957	37,71,06,592	43,89,35,855	46,29,50,419	44,72,27,190
Burma	43,06,37,188	48,70,27,647	39,66,01,865	41,46,20,935	33,57,11,460	39,40,33,747
Total ...	3,84,66,53,086	3,74,84,21,200	3,01,43,58,284	3,19,15,35,366	3,30,12,78,786	3,10,80,55,200

FOREIGN TRADE OF BRITISH INDIA.

Summary of Imports and Exports in the Official Years 1924-25 *to* 1929-30—(continued).

	1924-1925.	1925-1926.	1926-1927.	1927-1928.	1928-1929.	1929-1930.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Fgn. and Ind. M'dise exported Private.						
Bengal	1,51,13,25,670	1,53,34,57,806	1,34,64,51,970	1,47,08,64,897	1,44,91,30,267	1,33,67,42,408
Bihar and Orissa	82,244	... ..	59,759	.....	27,550	12,540
Bombay	1,08,51,61,494	1,02,31,66,073	70,59,06,062	67,17,54,842	83,72,36,406	74,23,06,131
Sind	54,68,79,728	36,80,21,379	26,43,99,058	28,58,15,467	29,02,36,381	25,52,31,176
Madras	40,66,09,608	44,01,37,974	38,00,33,753	44,27,47,215	46,58,94,060	45,01,05,483
Burma	43,16,25,754	48,84,86,344	39,76,05,241	41,57,30,712	33,70,87,013	39,49,36,124
Total ...	3,98,17,44,498	3,85,32,69,476	3,09,44,55,843	3,28,69,13,133	3,37,96,11,677	3,17,93,23,862
Ditto Government Stores	2,06,83,033	1,48,52,866	1,60,48,157	1,57,24,150	1,18,94,979	1,05,73,227
Total Merchandise ...	4,00,24,27,531	3,86,81,21,342	3,11,05,04,300	3,30,26,37,283	3,39,15,06,656	3,18,98,97,089
Treasure, Private.						
Bengal	1,48,987	42,325	1,417	2,77,000	1,68,339	3,875
Bombay	4,30,75,836	3,19,58,777	1,50,46,405	2,41,19,331	2,57,10,915	1,28,86,958
Sind	16,96,736	14,95,150	10,17,603	13,55,450	17,20,150	21,05,500
Madras	42,15,753	3,19,605	33,78,960	91,999	4,00,931	5,46,367
Burma	.....	13,52,213	5,90,894	4,05,909	13,20,545	1,44,454
Total ...	4,91,37,292	3,51,68,068	2,00,35,279	2,62,49,689	2,93,10,880	1,56,87,154
Ditto Government	25,44,100	32,23,600	20,78,125	51,11,207	3,42,20,574	3,57,45,850
Total Treasure ...	5,16,81,392	3,83,91,668	2,21,13,404	3,13,60,896	6,35,31,454	5,14,33,004
Grand Total of Exports ...	4,05,41,08,923	3,90,65,13,510	3,13,26,17,704	3,33,39,98,179	3,45,50,38,110	3,24,13,30,093

STATEMENT showing the Exports from Bombay by Sea of Indian Manufactured Piece-Goods and Yarns since 1904.

Year ending 31st Dec.	Grey and White Piece-Goods.			Coloured Piece-Goods.		Total Piece-Goods.			Yarns.	
	Packages.	Yards.	lbs.	Packages.	Yards.	Packages.	Yards.	lbs.*	Bales.	lbs.
1904.....	103,730	171,027,232	42,941,062	24,328	37,864,072	128,058	208,891,304	52,222,851	580,847	229,480,205
1905.....	113,474	189,298,879	49,406,422	24,847	41,285,870	138,321	230,584,749	57,646,187	750,689	297,889,194
1906.....	107,675	186,018,348	48,719,629	24,545	42,635,922	132,220	228,654,270	57,165,567	703,006	278,821,792
1907.....	123,967	222,306,983	60,617,174	31,486	51,606,269	155,453	273,912,252	68,478,063	608,980	241,085,783
1908.....	120,300	215,698,687	60,862,003	30,997	50,792,342	151,297	266,491,029	66,622,757	598,621	244,484,640
1909.....	144,920	252,992,500	70,093,139	39,326	66,751,717	181,246	319,744,217	79,936,054	636,329	252,460,745
1910.....	136,972	250,489,940	68,312,314	45,333	75,678,845	182,305	326,163,785	81,540,946	565,999	223,758,970
1911.....	122,601	224,438,698	63,524,949	54,000	89,411,376	176,601	313,850,074	78,462,518	403,214	158,582,640
1912.....	126,681	231,976,527	66,009,051	64,169	107,289,928	190,850	339,266,455	84,816,614	579,281	228,759,617
1913.....	97,005	177,239,570	50,527,978	55,071	92,467,657	152,076	269,707,227	67,426,327	518,280	205,207,962
1914.....	91,897	169,515,937	49,361,518	42,084	72,609,270	133,921	242,118,207	60,529,552	437,159	173,172,955
1915.....	108,956	199,968,079	58,350,926	61,045	103,038,333	170,001	303,006,412	75,751,603	471,895	186,585,698
1916.....	175,923	248,326,445	70,956,464	82,818	139,616,582	258,741	387,942,977	96,985,744	410,972	162,627,300
1917.....	111,845	176,934,869	46,119,958	86,909	148,290,803	198,754	325,225,672	81,306,418	373,187	147,167,250
1918.....	94,071	153,463,774	40,025,958	71,424	126,063,508	165,495	279,527,082	69,881,770	198,275	75,599,059
1919.....	132,112	219,348,388	56,536,165	116,313	202,286,577	248,425	421,629,965	105,407,491	372,212	146,882,081
1920.....	149,552	241,230,910	61,482,863	157,042	120,332,112	306,594	361,563,022	90,390,755	288,778	113,351,962
1921.....	120,739	212,563,435	53,577,720	99,518	159,572,347	220,257	372,135,782	93,033,945	314,380	124,310,163
1922.....	138,769	254,292,354	65,928,239	100,581	176,411,422	239,350	430,703,776	107,675,944	267,711	105,122,885
1923.....	173,331	304,497,408	69,462,982	110,243	180,990,710	283,624	485,488,118	121,372,029	215,036	83,657,151
1924.....	177,950	320,087,971	75,657,413	108,999	169,055,231	281,949	489,143,202	122,285,800	175,175	67,861,329
1925.....	133,458	235,217,232	55,688,235	96,447	158,069,128	229,905	391,286,360	97,821,590	176,210	67,892,155
1926.....	119,331	210,762,239	50,248,116	112,795	180,076,412	232,126	390,827,651	97,706,912	175,869	67,786,883
1927.....	130,963	229,773,888	55,215,566	118,474	196,438,974	249,437	426,212,857	106,553,214	156,999	60,555,498
1928.....	100,699	177,282,508	34,777,644	97,936	157,677,505	198,635	334,960,013	83,740,003	102,954	40,316,700
1929.....	106,748	193,179,168	38,635,833	82,351	147,586,666	189,099	340,765,834	85,191,458	125,677	54,361,428
1930.....	1,36,281	241,220,836	48,964,399	75,555	122,465,715	211,836	363,686,551	90,921,637	126,006	50,490,540

* The weights have been arrived at by dividing the length in yards by 4·90, the average weight of the Grey and Bleached Cloths.

Value of the Imports of Gold and Silver Coin and Bullion into British India during the year ending 31st December 1930.

Countries.	Gold.			Silver.		
	Private.	Government.	Total.	Private.	Government.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom	2,42,41,755	.....	2,42,41,755	8,38,08,436	.....	8,38,08,436
France	.....	.....	.....	13,28,223	.....	13,28,223
Austria	.....	.....	.....	68,577	.....	68,577
Aden and Dependencies...	17,81,109	.....	17,81,109	4,33,905	70,472	5,04,377
Iraq	65,79,878	.....	65,79,878	28,90,436	.....	28,90,436
Arabia	20,78,330	.....	20,78,330	17,00,359	5,01,502	22,01,861
Bahrein Islands...	5,38,000	.....	5,38,000	20,96,060	.....	20,96,060
Persia	.....	.....	.....	6,94,386	.....	6,94,386
Ceylon	74,47,284	.....	74,47,284	3,840	.....	3,840
Sumatra	13	.....	13	.....	.....	.....
Straits Settlements including Labuan ...	77,48,544	.....	77,48,544	8,35,136	.....	8,35,136

Celebes and other Islands	14	.....	14	.....	.....	.....	
Federated Malay States	133	.....	133	.....	.....	.....	
Java	95,485	.....	95,485	.....	.....	.....	
Siam	.....	.....	.....	67,614	.....	67,614	
China	1,00,54,591	.....	1,00,54,591	38,38,688	.....	38,38,688	
Borneo (Dutch)	107	.....	107	.....	.....	.....	
Egypt	32,23,561	.....	32,23,561	.....	.....	.....	
Natal	7,26,39,522	.....	7,26,39,522	10,10,014	.....	10,10,014	
Somaliland and Protectorate	12,000	.....	12,000	.....	.....	.....	
United States of America	92	.....	92	1,65,65,115	.....	1,65,65,115	
Australia and New Zealand	2,20,63,815	.....	2,20,63,815	1,41,73,719	.....	1,41,73,719	
Total ...	15,85,04,233	.....	15,85,04,233	12,95,14,508	5,71,974	13,00,86,482	

Value of the Exports of Gold and Silver Coin and Bullion from British India during the year ending 31st December 1930.

Countries.	Gold.			Silver.		
	Private.	Government.	Total.	Private.	Government.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom	4,57,444	...	4,57,444	2,000	1,61,62,824	1,61,64,824
Arabia	.....	...	.....	6,29,138	.....	6,29,138
Bahrein Island	.....	...	.....	7,74,187	.....	7,74,187
Persia	.....	...	.....	50,860	.....	50,860
Africa, East	.....	...	.....	4,902	.....	4,902
Mauritius and Dependencies including Seychelles	1,010	...	1,010	5,000	.....	5,000
Egypt	.....	...	.....	240	.....	240
Ceylon	508	...	508	16,170	.....	16,170
Java	.....	...	.....	14,215	.....	14,215
Straits Settlements including Labuan ...	38,750	...	38,750	58,000	.....	58,000
Federated Malay States	.....	...	.....	9,000	.....	9,000
China	.....	...	.....	54,59,562	1,23,15,387	1,77,74,949
Fiji Islands	.....	...	.....	1,500	.....	1,500
Total ...	4,97,712	...	4,97,712	70,24,774	2,84,78,211	3,55,02,985

Total Imports of Treasure on Private Account from Foreign Countries and Indian Ports into Bombay during the year 1930. (*From* 1*st January to* 31*st December.*)

From	Gold.			Silver.			
	Bullion.	Sovereigns and Half Sovereigns.	Other Coin.	Bullion.	Dollars.	Government of India Rupees.	Other Coin.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom	2,31,13,054	7,46,649	....	6,86,91,117	.....	3,634	....
Continent of Europe ..	....	....	....	21,05,471	68,334	.....	....
United States of America ..	....	....	....	1,26,86,717	....	....	....
Australia	25,87,452	28,10,690	....	9,08,993	....	.....	....
Egypt	32,20,561	....	....	....	....	....	....
Aden	33,145	17,04,636	.....	....	4,33,725	200	....
China	26,68,834	1,26,523	.....	15,93,387	....	.....	....
Straits	47,86,364	....	.....	.....	.....	.....	.....
Persian Gulf Ports	....	....	....	.....	....	2,01,767	3,337
Iraq	33,20,020	1,59,189	29,36,834	.....	9,337	28,69,760	11,151
Arabian and Red Sea Ports..	4,18,687	21,51,871	1,35,666	50,465	1,349	15,53,698	12,567
African Ports	2,13,35,398	3,08,67,137	....	7,07,754	.....	....	....
Bangkok	.....	.....	....	....	....	38,614	....
All Indian Ports	.....	.....	....	....	.....	21,500	1,500
Total Imports from 1st January to 31st December 1930.	6,14,83,415	3,85,66,695	30,72,500	8,67,43,904	5,12,745	46,89,173	28,555

Total Exports of Treasure on Private Account to Foreign Countries and other Indian Ports from Bombay during the year 1930. (*From* 1*st January to* 31*st December.*)

To	Gold.			Silver.			
	Bullion.	Sovereigns and Half Sovereigns.	Other Coin.	Bullion.	Dollars.	Government of India Rupees.	Other Coin.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom	4,54,090	3,354	...	1,559	...	...	...
China	...	...	...	9,62,859	45,13,504	...	...
Persia	...	...	...	...	...	2,000	...
Arabia	1,191	...	...	...	1,11,796	7,38,000	68,562
African Ports	...	...	...	...	4,030	...	800
Mauritius	...	1,200	...	...	...	...	...
Egypt	...	...	...	240	...	...	...
Other Foreign Countries	...	...	...	...	15,478	...	...
Indian Ports	560	...	...	2,15,583	...	1,300	3,600
Total Exports from 1st January to 31st December 1930	4,55,831	4,554	...	11,80,241	46,44,808	7,41,300	72,962

COTTON.

RECEIPTS at, and Exports from, Bombay Port, also Mill Consumption in the Island of Bombay.

In thousands of Bales (000's omitted).

Year ending 30th June.	Receipts.	EXPORTS TO			Mill Consumption.	Total.	Year ending 30th June.	Receipts.	EXPORTS TO			Mill Consumption.	Total.
		Europe.	Elsewhere.	Total.					Europe.	Elsewhere.	Total.		
1864 ...	...	867	3	870	American War. In '63 & '64 Bombay imported cotton from China.		1888 ...	1,472	893	58	951	500	1,451
1865 ...	...	1,065	1	1,066			1889 ...	1,851	1,286	46	1,332	565	1,897
1866 ...	...	1,187	14	1,201	42	1,243	1890 ...	2,285	1,488	71	1,559	636	2,195
1867 ...	...	1,277	5	1,282	46	1,328	1891 ...	2,020	1,070	107	1,177	762	1,939
1868 ...	...	1,030	48	1,078	47	1,125	1892 ...	1,770	905	202	1,107	728	1,835
1869 ...	...	1,225	56	1,281	48	1,329	1893 ...	1,769	908	159	1,067	731	1,798
1870 ...	...	1,115	50	1,165	49	1,214	1895 ...	1,540	525	143	668	815	1,483
1871 ...	...	967	39	1,006	50	1,056	1896 ...	2,151	800	346	1,146	849	1,995
1872 ...	1,085	1,002	48	1,050	52	1,102	1897 ...	1,612	603	405	1,008	703	1,711
1873 ...	1,151	1,079	34	1,113	53	1,166	1898 ...	1,780	424	409	833	817	1,650
1874 ...	978	917	34	951	67	1,018	1899 ...	2,033	578	520	1,098	951	2,049
1875 ...	1,311	1,192	25	1,217	83	1,300	1900 ...	988	117	444	561	745	1,306
1876 ...	1,345	1,285	20	1,305	135	1,440	1901 ...	1,896	620	340	960	696	1,656
1877 ...	1,078	980	35	1,015	147	1,162	1902 ...	2,142	525	732	1,257	987	2,244
1878 ...	1,141	920	38	958	161	1,119	1903 ...	2,454	921	349	1,270	986	2,256
1879 ...	961	800	46	846	204	1,050	1904 ...	2,151	1,036	423	1,459	973	2,432
1880 ...	832	652	64	716	181	897	1905 ...	2,609	384	664	1,048	1,072	2,120
1881 ...	1,171	874	34	908	220	1,128	1906 ...	2,663	1,017	477	1,494	1,141	2,635
1882 ...	1,382	1,521	87	1,608	277	1,885	1907 ...	2,949	1,169	747	1,916	1,115	3,031
1883 ...	1,770	1,335	95	1,430	313	1,743	1908 ...	2,123	731	454	1,185	1,079	2,264
1884 ...	1,759	1,295	100	1,395	348	1,743	1909 ...	2,166	643	723	1,366	1,099	2,465
1885 ...	1,139	791	70	861	392	1,253	1910 ...	3,152	1,054	968	2,022	984	3,006
1886 ...	1,480	1,009	61	1,070	391	1,461	1911 ...	2,467	1,014	668	1,682	953	2,635
1887 ...	1,703	1,147	40	1,187	454	1,641	1912 ...	2,540	833	923	1,306	1,078	2,384

COTTON.

RECEIPTS at, and Exports from, Bombay Port, also Mill Consumption in the Island of Bombay.
In thousands of Bales (000's omitted).

Year ending 31st August.	Receipts.		Total Receipts.	Exports.			Total Exports.	Mill Consumption.	Total.
	India.	Foreign Countries.		Europe.	China and Japan.	Elsewhere.			
1913	2,733	46	2,779	534	1,023	30	1,587	*1,072	2,659
1914	3,733	6	3,739	1,301	1,245	24	2,570	1,078	3,648
1915	2,683	5	2,688	405	1,441	15	1,861	1,026	2,887
1916	3,133	6	3,139	294	1,691	8	1,993	1,096	3,089
1917	3,103	17	3,120	302	1,321	7	1,630	1,135	2,765
1918	2,279	27	2,306	293	1,218	7	1,513	1,068	2,581
1919	2,525	18	2,543	195	885	11	1,091	1,000	2,091
1920	3,405	22	3,427	629	1,579	24	2,232	957	3,189
1921	2,786	116	2,902	494	1,381	26	1,901	1,061	2,962
1922	3,383	109	3,492	645	1,896	52	2,593	1,074	3,667
1923	3,611	61	3,672	851	2,086	53	2,990	1,060	4,050
1924	3,227	93	3,320	1,104	1,558	53	2,715	821	3,536
1925	3,573	95	3,668	713	2,021	38	2,767	995	3,762
1926	3,208	127	3,335	552	1,874	26	2,452	778	3,230
1927	2,692	474	3,166	419	1,539	27	1,985	995	2,980
1928	3,235	189	3,424	798	1,391	34	2,223	569	2,792
1929	3,233	123	3,356	906	1,796	61	2,763	631	3,394
1930	3,317	163	3,480	946	1,647	63	2,656	877	3,533

N.B.—As noted in the Chamber's Report for 1918, the figures shown above represent the volume of trade in cotton from 1st September to 31st August, instead of for the year ending 30th June as was previously the case. *Year ending 30th June.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS.

Quantities and Value of the principal articles imported in the years ending 31st March 1928, 1929 and 1930.

ARTICLES.	Quantities.			Value.		
	1927-28.	1928-29.	1929-30.	1927-28.	1928-29.	1929-30.
				Rs.	*Rs.*	*Rs.*
Animals—Living ... ... No.	7,290	7,027	8,765	38,42,921	35,70,699	32,41,974
Apparel—(excluding Hosiery, Boots and Shoes):						
Apparel including Drapery, Uniforms and Accoutrements ... ... value.	... ..	.. ...	.....	79,04,600	86,41,220	75,04,180
Gold and Silver Thread ... ... „	.....	.....	.....	28,53,833	33,36,249	36,99,035
Hats, Caps, Bonnets and Hatters' ware „	.....	.....	.....	30,23,013	31,80,931	29,43,655
Lametta ... ... lbs.	545,407	645,723	482,150	9,73,759	10,49,735	7,13,561
Second-hand Clothing ... ...value.	.....	.....	.....	13,39,122	17,28,387	19,25,167
Water-proofed Clothing ... ... „	.....	.....	.....	3,50,273	3,62,571	3,38,132
Arms, Ammunition and Military Stores :—						
Cartridge Cases—						
Filled ... ... No.	21,197,122	19,708,134	21,476,625	14,76,580	18,22,642	15,05,590
Empty ... ... „	1,476,032	1,374,956	1,128,395	53,551	47,466	38,711

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—*continued.*

ARTICLES.	Quantities.			Value.		
	1927-28.	1928-29.	1929-30.	1927-28.	1928-29.	1929-30.
				Rs.	Rs.	Rs.
Explosives—						
Blasting fuse ... No. of coils	2,499,931	2,466,332	2,434,806	8,16,115	6,95,013	6,11,091
or lbs.	785,700	739,209	690,244			
Blasting Gelatine ... ... lbs.	296,050	418,750	395,300	2,60,284	3,58,167	3,55,765
Dynamite ... ... ,,	391,250	413,800	486,550	3,21,309	3,39,071	4,43,067
Gelatine dynamite ... ... ,,	994,750	998,700	922,500	8,79,478	9,08,112	8,93,371
Other Nitro compound explosives ,,	105,000	83,000	70,000	61,626	54,847	41,093
Detonators ... ... No.	7,874,098	7,130,887	7,388,606	2,21,521	2,17,963	2,29,772
Other sorts ... ... lbs.	369,389	173,977	338,712	1,81,517	95,671	2,37,709
Fire Arms and Parts thereof ... value.	.....	.....	.....	23,64,118	22,29,287	19,24,764
Gunpowder ... ... lbs.	78,917	90,158	65,755	1,09,868	94,622	80,441
Other sorts ... ... value.	.....	.....	.....	3,18,573	8,01,390	1,82,690
Art, works of (other than pictures) ... ,,	.....	.....	.....	2,89,866	3,81,180	1,59,228
Asbestos—Raw ... ... cwts.	.....	32	33	41	414	263
,, Packing ... ... value.	.....	.....	.....	7,03,898	4,53,118	5,74,399
,, other Manufactures ... ... ,,	.....	.....	.....	30,45,127	28,49,819	26,71,430
Baskets and Basketware ... ... ,,	.....	.....	.....	29,681	23,941	20,085

Belting for Machinery:—						
Of Cotton ... ... value.	.....	.....	.....	14,36,496	11,59,624	13,22,102
„ Leather ... ... „	.....	.....	.....	38,01,400	35,60,701	39,81,450
„ Other materials including coir ... „	.....	.....	.....	34,91,714	35,91,047	37,17,075
Bobbins ... ... „	.....	.....	.....	38,99,142	35,95,642	39,87,933
Books printed and Printed Matters including Maps and Charts ... ... cwts.	34,704	35,899	40,222	61,97,992	66,27,876	71,81,903
Boots and Shoes:—						
Of Canvas with Rubber soles ... pairs.	.....	1,901,060	2,781,488	.....	31,85,701	41,18,073
Of Leather ... ... „	537,653	480,134	426,397	29,12,120	25,53,079	21,40,037
Of other materials ... ... „	†2,235,312	938,585	3,553,480	†37,86,517	10,73,378	25,23,162
Bristle & Fibre for Brushes & Brooms ... cwts.	262	651	373	19,570	34,372	20,160
Brushes and Brooms ... ... doz.	596,693	544,794	608,212	13,81,369	15,00,971	14,34,349
Building and Engineering Materials, other than of Iron, Steel or Wood:—						
Asphalt ... ... tons.	22,822	18,556	30,391	24,49,751	20,04,528	28,23,638
Bricks ... ... No.	335,633	86,227	124,264	1,44,026	50,394	35,866
Fire Bricks ... ... „	1,865,895	1,326,485	1,444,756	4,39,939	2,75,077	4,92,358
Cement ... ... tons.	112,281	127,342	121,307	61,43,472	67,78,012	63,76,924
Tiles ... ... No.	15,668,793	16,270,171	20,439,231	20,13,885	20,56,651	23,58,708
Other kinds ... ... cwts.	189,693	180,173	222,145	13,88,433	10,31,298	13,56,779
Buttons of all sorts—						
Metal ... ... value.	.....	.....	.....	11,08,333	10,56,805	10,11,054
Other Sorts ... ... „	.....	.....	.....	20,49,890	22,42,363	18,85,080
Candles of all kinds ... ... lbs.	767,670	471,908	606,221	3,27,009	1,90,310	2,56,171
Canes and Rattans ... ... cwts.	37,294	30,282	38,198	5,70,621	4,44,999	5,30,015
Chalk, French ... ... „	2,924	1,176	4,705	26,775	13,171	25,220
Chemicals:—						
Acids—						
Acetic (Pyroligneous) ... ... cwts.	3,099	3,477	3,378	1,20,388	1,31,715	1,31,645
Carbolic ... ... „	1,401	1,006	611	52,668	37,370	48,032
Citric ... ... „	327	451	543	37,059	65,440	86,216
Nitric ... ... „	480	988	2,248	22,997	34,169	62,651
Oxalic ... ... „	2,196	2,365	2,257	49,993	56,133	55,067

† Includes Canvas Shoes with Rubber Soles.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1927-28.	1928-29.	1929-30.	1927-28.	1928-29.	1929-30.
				Rs.	Rs.	Rs.
Chemicals—*contd.*						
Acids—*contd.*						
Sulphuric ... ... cwts.	3,372	4,923	14,105	63,953	62,940	1,03,185
Tartaric ... ... ,,	1,641	2,988	2,868	1,40,448	2,72,060	2,93,474
Other sorts ... ... ,,	4,083	6,207	10,276	1,72,356	1,93,447	2,83,710
Alum ... ... ,,	55,876	49,800	45,483	3,57,680	3,34,389	3,15,177
Aluminous Sulphates ... ... ,,	64,162	71,174	72,937	2,53,874	2,79,004	3,00,298
Ammonia and Salts thereof:—						
Anhydrous ... ... ,,	1,901	2,190	2,196	1,89,775	2,46,356	2,38,594
Other sorts ... ... ,,	26,624	30,639	32,388	6,59,905	6,67,874	6,77,947
Arsenic and its oxides ... ... ,,	2,245	2,558	3,114	1,01,762	1,16,055	1,23,780
Bleaching Materials:—						
Bleaching Powder ... ... ,,	100,440	91,030	99,309	8,84,861	5,79,289	7,05,287
Other sorts ... ... ,,	223	32	601	3,690	714	9,403
Carbide of Calcium ... ... ,,	51,925	41,626	59,485	7,37,671	6,40,713	8,93,604
Copperas (Ferrous Sulphate) ... ... ,,	2,886	4,433	2,649	14,311	19,597	14,044
Copper Sulphate ... ... ,,	15,140	21,318	24,348	2,77,148	4,19,077	4,90,265
Disinfectants—Naphthalene ... ... ,,	9,053	8,948	11,686	1,37,307	1,27,193	1,59,234
,, Other sorts ... ... ,,	27,656	28,698	26,339	7,94,255	8,70,520	8,29,732
Glycerine ... ... ,,	4,404	5,553	6,293	2,91,010	2,73,098	2,86,893
Lead Compounds:—						
Acetate ... ... ,,	5,874	3,719	3,138	1,75,211	1,17,256	88,677
Litharge ... ... ,,	1,961	729	1,102	49,395	16,356	25,174
Other sorts ... ... ,,	589	580	243	18,161	14,972	11,754

Magnesium Compounds :—						
Chloride ... ...cwts.	40,411	29,449	41,209	1,62,578	1,16,567	1,34,743
Sulphate ... ... ,,	63,774	38,670	60,718	2,03,294	1,29,460	2,09,345
Other sorts ... ... ,,	2,130	4,274	5,686	64,185	32,000	44,400
Potassium Compounds—Bichromate .. ,,	6,416	5,753	4,997	1,66,138	1,55,220	1,50,917
,, ,, Chlorate ... ,,	27,463	34,799	47,765	4,96,687	6,22,314	8,31,738
,, ,, Cyanide of Potassium .. ,,	123	358	342	11,440	25,805	24,962
,, ,, Other sorts ... ,,	8,422	9,399	9,974	3,91,192	5,14,895	4,70,472
Soda Compounds—Soda Bicarbonate ... ,,	102,030	112,648	121,664	3,32,626	3,48,793	3,07,391
,, ,, ,, Bichromate ... ,,	15,503	17,935	9,648	3,07,271	3,37,486	2,26,792
,, ,, ,, Caustic ... ,,	175,297	173,643	189,609	19,62,784	19,48,569	21,25,790
,, ,, ,, Sulphide ... ,,	46,913	41,842	43,389	3,55,128	2,81,543	3,21,353
,, ,, Sodium Carbonate ... ,,	1,061,185	1,076,634	1,204,059	60,00,580	62,45,427	71,08,815
,, ,, ,, Cyanide ... ,,	10,105	11,023	10,728	5,62,806	5,41,436	5,52,083
,, ,, ,, Silicate ... ,,	36,637	41,911	36,865	2,81,844	3,34,634	2,96,353
,, ,, Borax ... ... ,,	16,834	21,503	19,081	2,64,599	2,84,445	2,13,708
,, ,, Other sorts ... ,,	26,003	31,778	23,642	6,67,743	5,09,437	3,86,714
Sulphur (brimstone) ... ... ,,	387,074	300,965	409,060	19,93,801	15,94,584	20,40,940
Zinc Compounds—Chloride .... ,,	28,291	17,316	26,770	4,12,510	2,34,320	3,37,795
,, ,, Other kinds ... ,,	335	333	841	9,911	6,626	12,962
Other sorts of Chemicals ... ...value.	.....	.....	.....	55,94,413	44,54,919	52,42,466
China Clay ... ... cwts.	533,795	298,756	499,008	18,50,978	9,67,426	15,15,346
Chinese and Japaneseware ... ... value	.....	.....	.....	77,312	64,201	61,345
Clocks and Watches and parts thereof—						
Clocks and Timepieces ... ... Nos.	376,064	448,841	414,797	17,26,659	18,72,837	17,33,828
Watches ... ... ,,	254,182	281,141	226,422	8,99,539	7,97,926	5,34,230
Parts of Clocks and Watches ...value	.....	.....	.....	85,923	89,794	79,391
Coal and Coke :—						
Coal ... ... tons.	262,997	170,557	224,226	58,48,244	33,96,166	41,44,869
Coke ... ... ,,	10,821	19,985	12,768	4,00,351	6,14,058	4,09,683
Coffee ... ... cwts.	47,801	44,926	57,158	24,06,779	25,34,383	31,64,244

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1927-28.	1928-29.	1929-30.	1927-28.	1928-29.	1929-30.
					Rs.	Rs.	Rs.
Coir, unmanufactured	tons.	656	729	939	98,572	94,949	1,08,089
„ manufactured	„	80	75	42	19,654	15,913	11,694
Corals	lbs.	17,786	23,114	15,092	45,454	81,469	15,941
Cordage and Rope of Vegetable Fibre	cwts.	16,112	19,274	26,029	9,54,007	9,01,643	11,99,071
Cork manufactures	„	4,579	4,799	3,302	3,32,962	3,90,405	2,98,077
Cutlery	value.	.....	.....	.....	38,49,627	36,37,262	41,40,686
Drugs and Medicines—							
Aloes	cwts.	1,004	952	1,304	25,543	22,944	35,940
Assafœtida	„	3,236	3,612	3,912	1,14,533	2,08,343	1,41,343
Camphor	lbs.	1,373,701	1,612,356	1,833,281	25,93,177	27,79,631	31,56,562
Cocaine	ozs.	1,157	1,259	1,049	17,622	18,476	13,548
Cod Liver Oil	lbs	75,638	90,602	97,573	99,435	1,30,796	95,766
Morphia and preparation of Morphia and opium	value.	.....	.....	.....	1,34,919	1,36,564	1,13,624
Proprietary and Patent Medicines	„	.....	.....	.....	29,26,782	42,83,667	48,56,294
Quinine Salts—							
Quinine Sulphate or Bisulphate	lbs.	83,636	90,592	92,006	16,02,260	16,82,535	19,16,974
Quinine Hydrochloride or dihydrochloride	„	12,313	14,557	15,540	3,80,159	4,10,020	4,74,660
Other sorts	„	17,788	28,127	21,491	3,59,767	3,54,520	4,83,527
Saccharin	„	17,951	29,527	35,158	68,037	1,12,652	1,56,395

Sarsaparilla & preparations thereof	value.	.....	.....	.....	37,397	30,879	38,900
Storax	lbs.	110,899	188,947	127,046	29,775	56,769	38,497
Other sorts	value.	.....	.....	.....	1,14,38,753	99,85,164	1,11,03,347
Dyeing and Tanning Materials :—							
Barks for tanning	cwts.	178,011	286,930	259,093	17,48,242	25,67,579	18,79,619
Cochineal	,,	2,527	2,021	2,261	5,28,543	5,97,778	5,20,615
Cutch and Gambier	,,	35,431	35,581	44,582	8,88,066	7,70,748	9,56,467
Dyes obtained from Coal Tar :—							
Alizarine	lbs.	5,172,731	5,686,046	5,327,655	32,91,329	30,75,734	27,07,233
Aniline	,,	13,156,123	13,650,335	13,319,441	1,79,04,324	1,90,45,703	1,60,34,984
Other sorts	,,	135,954	254,708	489,132	4,32,907	6,77,949	2,90,499
Indigo, synthetic	cwts.	118	261	514	19,774	41,780	72,877
Myrabolam Extracts	,,	573	95	46	11,401	1,216	593
Saffron...	lbs.	57,038	55,756	52,910	12,90,320	13,12,686	9,59,964
Other sorts including lac dye ...	cwts.	6,505	10,099	7,506	3,40,441	2,39,958	2,07,859
Earthenware & Porcelain—							
Earthenware :—							
Pipes of Earthenware ...	,,	6,896	8,446	6,076	50,696	53,703	32,198
Sanitaryware	value.	.....	.....	.....	6,38,124	7,95,336	7,73,642
Other kinds	,,	.....	.....	.....	37,29,438	32,44,750	32,34,614
Porcelain:—							
Electrical	,,	.....	.....	.....	1,65,791	1,43,131	1,71,956
Other kinds	,,	.....	.....	.....	34,86,921	30,72,374	30,21,175
Electroplatedware	,,	.....	.....	.....	7,14,054	8,41,957	6,81,174
Fireworks	lbs.	3,926,814	4,612,916	4,590,966	14,43,861	17,55,087	16,18,135
Fish (excluding Canned Fish)—							
Fish dry unsalted	cwts.	5,602	8,940	4,937	2,13,840	1,29,996	1,73,157
,, ,, salted	,,	105,536	74,734	80,105	29,07,626	20,34,545	21,12,034
Fishmaws and Sharkfins	,,	4,444	3,896	3,242	40,985	52,504	53,043
Fish wet salted	,,	36,562	22,346	17,928	4,65,937	2,43,921	1,52,636
Other sorts	,,	1,089	1,732	3,329	69,441	1,15,101	1,40,404
Fodder, Bran and Pollards	,,	29,854	37,769	57,041	1,24,741	1,48,822	2,16,056
Fruits and Vegetables—							
Fresh Fruits, Cocoanuts	No.	13,287,344	10,580,359	10,932,388	10,58,763	7,86,271	8,51,231
,, ,, other sorts... ...	value.	.....	.....	.....	4,60,567	5,03,553	6,67,244
,, Vegetable all kinds ...	,,	.....	.....	.....	9,87,595	13,23,352	18,41,143

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.			
	1927-28.	1928-29.	1929-30.	1927-28.	1928-29.	1929-30.	
				Rs.	Rs.	Rs.	
Dry Fruits and Vegetables:—							
Almonds ... ... tons.	5,591	5,526	5,474	49,14,748	46,41,912	45,57,834	
Currants and Raisins ... ... »	750	904	891	2,43,300	2,90,125	2,75,245	
Dates ... ... »	64,531	49,185	56,067	1,08,71,860	80,05,377	86,90,822	
Other sorts ... ... »	7,306	4,825	7,866	16,56,878	12,88,798	14,03,339	
Furniture and Cabinetware:—							
Bedsteads ... ... value.	.....	.....	.....	5,86,874	5,63,530		
Furniture of wood (other than bedsteads) ... ... »	.....	.....	.....	8,31,609	6,57,563	37,66,476	
Furniture of other materials (other than bedsteads) ... ... »	.....	.....	.....	9,70,519	14,37,299		
Mouldings ... ... »	.....	.....	.....	6,72,858	9,89,226		
Gelatine ... ... cwts.	1,293	1,109	940	1,16,395	1,04,938	96,605	
Glue ... ... »	13,902	20,131	22,705	4,44,867	7,24,482	8,50,116	
Glass and Glassware:—							
Bangles ... ... value.	.....	.....	.....	89,51,885	76,76,438	85,23,069	
Beads and false Pearls ... ... cwts.	30,774	34,380	37,307	26,62,250	30,41,520	30,61,106	
Bottles and Phials ... ... gross.	516,193	586,027	702,998	33,01,168	36,18,904	39,49,440	
Funnels, Globes and Glass parts of lamps ... ... value.	.....	.....	.....	22,19,977	19,58,314	21,08,373	
Scientific Glassware ... ... »	.....	.....	.....	1,72,575	1,65,746	1,33,589	
Sheets and Plate ... ... sq. ft.	23,425,399	23,881,525	22,154,525	29,86,137	29,68,355	30,97,395	
Tableware including decanters, tumblers, etc. ... ... value.	.....	.....	.....	9,40,457	10,93,853	13,28,566	
Other sorts ... ... »	.....	.....	.....	36,06,401	32,26,350	29,91,630	

Grain, Pulse and Flour :—						
Beans, dry ... ... tons.	1,075	2,538	2,485	1,96,786	4,37,521	4,20,747
Joowar and Bajree ... ... ,,	347	359	3,663	48,455	47,339	6,10,398
Pulse ... ... ,,	3,882	9,673	11,425	7,98,075	17,65,574	20,50,907
Rice not in the husk ... ... ,,	68,954	125,426	5,635	92,14,804	1,79,32,516	8,04,950
Rice in the husk ... . ,,	13,992	44,493	725	14,27,011	48,90,380	1,06,605
Wheat ... ... ,,	69,208	561,918	357,036	1,09,18,193	8,16,95,629	45,98,10,688
Wheat Flour ... ... ,,	144	135	122	34,139	31,661	27,193
Other sorts ... ... ,,	4,295	3,135	3,357	4,32,724	4,80,197	3,73,548
Graphite crucibles... ... ... cwts.	3,814	3,765	3,388	1,82,500	1,93,519	1,68,694
Gums and Resins :—						
Arabic ... ... ,,	5,810	14,904	10,638	1,36,767	3,62,013	2,99,488
Benjamin ... ... ,,	20,544	18,017	18,789	2,59,426	2,73,115	10,27,374
Dammer (resins) ... ... ,,	65,493	39,459	36,857	5,01,827	3,04,196	2,89,331
Olibanum ... ... ,,	20,492	18,723	34,308	2,74,656	2,84,740	4,48,904
Rosin ... ... ,,	27,890	36,830	48,479	3,61,225	3,71,438	4,90,708
Other sorts ... ... ,,	48,899	62,599	63,904	16,98,719	15,99,103	16,40,233
Hair and Manufactures of hair :—						
Hair of all kinds ... ... ,,	1,601	1,654	1,393	50,356	62,979	64,469
Manufactures of hair other than toilet requisites ... ... value.	.....	... ...	.....	17,368	14,373	20,703
Hardware excldg. cutlery, electroplated-ware :—						
Agricultural Implements ... ... ,,	.....	.....	.....	18,59,189	14,17,531	13,69,608
Buckets, tinned or galvd. iron ... ,,	.....	.....	.....	2,00,895	1,78,522	1,94,588
Builders' Hardware... ... ... ,,	.....	.....	.....	34,16,619	35,41,467	40,16,316
Domestic Hardware ... ... ,,	.....	.....	.....	12,19,895	12,97,207	12,80,908
Enamelled Ironware... ... ... ,,	.....	.....	.....	36,79,408	43,17,374	31,76,932
Gas Mantles ... ... ,,	.....	.....	.....	7,55,835	6,69,471	8,41,408
Implements and Tools other than agricultural implements and machine tools ... ... ,,	.....	.....	.....	76,70,143	76,76,896	71,39,013
Lamps, Metal ... ... No.	6,268,140	6,469,788	5,955,954	81,04,449	81,84,787	78,01,633
,, Glass ... ... ,,	56,659	29,209	23,252	58,876	46,742	21,729
,, Parts of, other than glass ... value.	.....	.....	.....	9,89,310	8,54,530	9,76,232
Safes and strong boxes of metal ... No.	5,272	4,245	4,456	3,28,876	1,90,494	1,74,253

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—*(continued)*.

ARTICLES.	Quantities.			Value.		
	1927-28.	1928-29.	1929-30.	1927-28.	1928-29.	1929-30.
				Rs.	Rs.	Rs.
Hardware—*contd.*						
Stoves ... ... No.	264,345	232,445	274,061	P0,03,561	9,18,851	10,45,749
Other sorts ... ... value.	.....	.....	...	2,31,55,138	2,31,34,821	2,26,26,469
Hides and Skins :—						
Hides Raw ... ... tons.	689	606	771	9,58,664	6,77,384	7,72,157
Skins do. ... ... ,,	1,374	1,396	1,675	17,94,144	17,00,093	23,21,934
Hides, Tanned or Dressed ... ... ,,	98	118	104	3,53,413	3,88,547	3,37,598
Skins do. do. ... ... ,,	26	35	99	3,73,995	5,07,208	7,31,240
Hops ... ... cwts.	1,076	1,307	1,640	1,52,359	1,50,208	1,45,287
Horns, Tips and Hornmeal ... ... ,,	165	100	132	2,891	631	1,157
Instruments, Apparatus and Appliances and parts thereof :—						
Electric Fans and parts ... ... value.	.....	... ..	.....	33,90,435	38,44,426	39,79,680
Electric Wire and Cables :—						
Rubber insulated ... ... ,,	.. ...	.....	.....	33,28,400	39,95,869	42,30,022
Insulations other than Rubber, ,,	.....	.....	.....	35,46,296	30,36,913	43,21,516
Telegraph and Telephone Wires and Cables ... . ,,	.....	... .	.....	72,185	1,75,731	85,089
Bare Copper Wire other than telegraph and telephone wire. ,,	.....	.....	.....	20,99,141	27,25,464	28,93,681
Telegraph and Telephone Instruments and Apparatus ... ,,	.....	.....	.....	5,87,500	5,24,986	5,43,946
Electric Lamps and parts thereof :—						
Electric Glow Lamps ... ... No.	4,942,525	8,595,608	.....	25,93,301	30,07,829	.....
Flash Lights (including Torch Lights and Pocket Lamps) .. ,,			1,048,641			11,67,131
Automobile Lighting Lamps .. ,,			695,747			1,38 440
Standard Lighting Lamps .. ,,			4,394,482			26,02 981

Electric Lamps, other sorts ...	No.	707,802	1,705,141	82,024	9,42,478	11,78,876	1,52,135
Parts and accessories of electric lamps	value.	.....	.....	.....	4,14,043	6,93,715	24,54,958
Batteries	,,	.....	.....	.....	11,00,281	13,06,499	13,68,966
Carbons, electric	,,	.....	.....	.....	1,32,396	1,34,954	2,92,906
Accumulators and parts	,,	.....	.....	.....	22,19,878	19,91,427	25,88,583
Condensors, electric	,,	.....	.....	.....	22,996	23,697	1,700
Electric Bell Apparatus, not telegraphic or telephonic	,,	.....	.....	.....	11,064	17,496	15,585
,, Lighting Accessories and Fittings including switches	,,	.....	.....	.....	15,54,597	16,93,294	16,58,582
,, Meters	,,	.....	.....	.....	6,68,867	7,28,332	9,31,235
,, Instruments, etc., other sorts of	,,	.....	.....	.....	3,19,790	4,15,461	2,49,998
Electro medical apparatus including X-Ray apparatus	,,	.....	.....	.....	1,86,098	3,70,706	4,27,951
Switch Boards other than telegraph and telephone	,,	.....	.....	.....	5,00,476	4,79,823	2,90,029
Other sorts	,,	.....	.....	.....	46,74,025	49,49,916	57,06,849
Musical	,,	.....	.....	.....	22,86,568	24,54,899	35,41,812
Optical	,,	.....	.....	.....	7,99,033	11,18,365	8,06,831
Photographic—							
Cinematograph Films ...	length in ft.	22,744,381	29,953,634	31,747,630	26,18,830	28,42,389	27,55,662
Photographic other than cinema Films	value.	.....	.....	.....	22,63,459	30,37,461	31,42,981
Scientific and Philosophical	,,	.....	.....	.....	21,99,766	21,84,551	18,28,891
Wireless Apparatus	,,	.....	.....	.....	15,66,713	14,37,459	7,31,774
Surgical	,,	.....	.....	.....	22,86,470	20,88,913	21,93,545
Other kinds	,,	.....	.....	.....	22,82,165	27,12,362	27,18,105
Ivory—							
Unmanufactured, ...	lbs.	276,526	213,374	199,526	20,68,572	17,24,268	14,51,806
Manufactured	value.	.....	.....	.....	46,979	28,762	23,411
Jewellery	,,	.....	.....	.....	10,53,103	9,13,870	20,56,489
Plate of Gold and Silver	,,	.....	.....	.....	6,70,869	6,43,047	5,68,428
Lac—Stick and Seed	cwts.	23,334	22,273	76,746	21,04,604	16,21,687	50,94,448
Other sorts	,,	95	118	112	8,127	10,189	9,892

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*)

ARTICLES.	Quantities.			Value.		
	1927-28.	1928-29.	1929-30.	1927-28.	1928-29.	1929-30.
				Rs.	Rs.	Rs.
Leather—						
Unwrought ... ... cwt.	6,719	5,870	13,200	11,89,642	12,01,566	12,59,633
Leather Cloth (including artificial leather) ... ... Sq. yards	288,529	281,021	419,672	4,14,087	4,18,495	5,87,574
Manufactures—						
Bags and Trunks ... ... cwt.	467	432	424	1,58,340	1,63,903	1,48,063
Pickers ... ... ,,	4,750	4,710	4,174	9,27,801	8,46,065	7,69,335
Picking Bands and Straps ... ,,	3,470	3,281	3,762	8,37,194	8,38,340	8,99,469
Roller Skins ... ... ,,	762	661	640	8,57,235	6,30,191	7,37,734
Saddlery and Harness ... ... ,,	671	384	192	1,97,316	1,47,988	88,117
Other sorts ... ... ,,	13,421	25,092	37,155	11,18,855	12,56,223	12,80,718
Liquors—						
Ale and Beer ... ... gallons.	4,267,023	4,206,049	4,654,700	95,35,164	93,94,295	1,03,24,973
Stout and Porter ... ... ,,	220,155	164,353	208,826	9,01,767	6,33,474	8,03,525
Cider & other fermented Liquors ,,	12,636	12,242	11,936	76,062	74,091	67,578
Spirits—						
Brandy ... ... ,,	425,693	426,160	438,890	46,40,547	45,62,856	46,88,842
Gin ... ... ,,	114,108	113,374	121,428	10,67,425	10,15,878	10,73,906
Liqueurs ... ... ,,	16,393	17,860	19,165	3,18,679	3,26,856	3,51,605
Rum ... ... ,,	90,659	64,630	205,922	1,92,962	1,57,069	3,20,898
Whisky ... ... ,,	547,359	548,131	545,893	92,38,449	91,95,508	92,56,035
Spirit present in drugs, medicines or chemicals ... ... ,,	141,291	151,935	157,548	39,38,959	40,89,554	44,99,541
,, Perfumed ... ... ,,	15,079	15,107	13,749	12,65,637	12,42,043	11,33,005
,, Denatured ... ... ,,	911,125	730,978	963,910	12,83,268	9,02,935	9,64,808
Other sorts ... ... ,,	52,796	46,248	57,404	10,70,190	11,41,932	12,62,641
Wines ... ... ,,	304,141	292,068	289,632	31,71,202	29,80,895	29,16,100
Matches ... ... gross of boxes.	3,520,817	1,581,753	974,194	39,37,315	17,23,103	10,89,250

Match Making Materials :—						
Undipped Splints ... ... lbs.	236,453	196,333	25,350	26,550	20,866	2,287
Veneers for match boxes and empty boxes ... ... ,,	153,413	118,162	19,444	32,842	29,421	10,952
Mats and Matting except coir and rubber sq. yds.	990,323	1,384,766	1,497,638	3,97,938	4,53,729	4,83,110
Machinery and Mill Work :—						
Prime movers other than Electrical :—						
Locomotives—						
Oil Engines ... ... No.	117	63	57	3,32,741	3,36,819	2,25,415
,, ,, parts of ... ... value.	.....	.....	.....	85,439	74,531	85,383
Steam Engines ... ... No.	218	123	146	16,17,940	15,08,819	15,64,624
,, ,, parts of ... value.	.....	.....	.....	8,01,362	7,68,968	8,59,893
Railway Locomotive Engines and tenders and parts of ... ,,	.....	.....	.....	98,71,580	96,17,717	1,96,68,571
Others ... ... ,,	.....	.....	.....	91,243	79,847	2,06,021
Other than Locomotives—						
Gas Engines ... ... No.	94	201	186	2,27,012	2,20,772	2,68,591
,, ,, parts of... ... value.	.....	.....	.....	76,789	63,045	83,426
Oil Engines ... ... No.	4,274	5,318	6,305	94,61,416	1,00,59,671	1,03,77,950
,, ,, parts of ... ... value.	.....	.....	.....	18,95,014	18,66,524	21,54,589
Steam Engines ... ... No.	376	328	252	33,18,949	37,77,043	19,27,892
,, ,, parts of ... value.	.....	.....	.....	28,13,599	18,31,533	84,17,044
Others ... ... ,,	.....	.....	.....	91,998	3,45,094	3,24,535
Electrical Machinery—						
Control and Switchgear ... ... ,,	.....	.....	.....	36,53,016	30,48,590	38,34,665
Generators, Alternators and Dynamos ... ... ,,	.....	.....	.....	38,06,819	43,05,396	44,01,626
Motors ... ... ,,	.....	.....	.....	35,36,026	44,99,666	43,83,844
Transformers ... ... ,,	.....	.....	.....	11,61,821	10,91,211	18,59,684
Turbo Generating sets ... ... ,,	.....	.....	.....	1,78,987	5,99,868	7,97,165
Other sorts ... ... ,,	.....	.....	.....	76,68,652	1,01,51,020	87,90,201
Aerated Water making machinery... ,,	.....	.....	.....	1,96,078	1,81,300	2,42,326
Agricultural Machinery—						
Agricultural tractors and parts ... ,,	.....	.....	.....	5,47,559	7,57,371	8,35,506
Ploughs and parts ... ... ,,	.....	.....	.....	1,78,924	2,02,682	2,02,401
Other sorts ... ... ,,	.....	.....	.....	4,68,739	4,66,046	4,60,812
Boilers ... ... ,,	.....	.....	.....	1,08,95,880	1,15,16,768	1,08,88,689

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.		Quantities			Value.		
		1927-28.	1928-29.	1929-30.	1927-28.	1928-29.	1929-30.
					Rs.	Rs.	Rs.
Machinery and Mill Work—*contd.*							
Boot and Shoe manufacturing machinery	value.	.....	.....	.....	27,452	16,459	3,619
Leather Tanning and Curing machinery	„	.....	.....	.....	53,153	67,417	1,46,371
Metal Working machinery including machine tools	„	.....	.....	.....	40,79,454	32,98,133	35,73,357
Mining machinery	„	.....	.....	.....	1,50,66,730	80,01,968	61,21,726
Oil Crushing and Refining machinery	„	.....	.....	.....	70,81,463	40,40,838	42,63,300
Paper Mill machinery	„	.....	.....	.....	9,43,165	34,60,279	7,08,342
Refrigerating machinery	„	.....	.....	.....	11,99,131	22,99,753	20,24,229
Rice and Flour Mill machinery	„	.....	.....	.....	22,75,207	21,04,467	23,74,691
Saw Mill & Wood Working machinery	„	.....	.....	.....	8,31,091	7,24,964	8,92,337
Sewing and Knitting machines	No.	75,265	78,241	68,680	73,06,584	76,42,371	72,14,039
Sewing and Knitting machines, parts of	value.	.....	.....	.....	18,47,654	12,68,972	13,35,029
Sugar machinery	„	.....	.....	.....	9,13,398	17,51,643	9,31,079
Tea machinery	„	.....	.....	.....	36,06,477	39,65,221	28,47,123
Textile Machinery—							
Cotton—Spinning machinery	„	.....	.....	.....	1,01,04,481	1,23,51,315	1,23,77,118
„ —Weaving machinery	„	.....	.....	.....	71,98,266	67,45,411	66,52,645
„ —Bleaching and Dyeing machinery	„	.....	.....	.....	4,96,975	4,10,895	3,05,155
„ —Printing machinery	„	.....	.....	.....	15,714	31,124	7,757
„ —Other sorts of Cotton textile machinery	„	.....	.....	.....	19,25,995	20,29,471	17,02,940
Jute machinery	„	.....	.....	.....	94,11,126	1,29,87,892	1,43,86,116

Shuttles excluding those for Sewing machines ... ... value.	.....	.....	.....	10,01,985	7,51,913	8,83,563
Wool machinery ... ... ,,	.....	.....	.....	1,68,406	2,12,067	5,60,557
Other sorts of textile machinery ... ,,	.....	.....	.....	5,45,647	9,99,810	12,91,235
Typewriters ... ... No.	16,952	21,487	18,774	25,05,241	29,81,943	21,92,793
,, parts of and accessories ...value.	.....	.....	.....	2,01,216	1,93,328	3,74,716
Other sorts of machinery excluding Printing Machinery ... ... ,,	.....	.....	.....	2,74,70,613	2,80,98,971	3,11,64,197
Manures—Artificial and Mineral Manures—						
Muriate of Potash ... ... tons	5,660	6,364	7,486	6,78,513	7,39,743	8,66,441
Nitrate of Soda ... ... ,,	7,458	8,840	11,722	11,43,615	12,77,812	16,10,937
Sulphate of Ammonia ... ... ,,	3,915	17,925	24,819	6,42,390	28,59,847	30,26,606
Others ... ... ,,	18,676	25,743	30,867	17,35,620	21,55,137	34,27,086
Fish Manure ... ... ,,	4,939	3,657	3,090	1,42,210	3,06,911	2,86,639
Hornmeal ... ... ,,	20	.....	2	4,170	.....	466
Other kinds excldg. Oil Cake ... ,,	729	216	330	56,726	23,598	46,362
Mica in blocks ... ... cwts.	1,304	574	1,124	1,27,997	59,454	55,263
,, Splittings ... ... ,,	71	445	171	7,904	17,171	17,631
Metals and Ores—						
Aluminium—Unwrought (Ingots, Blocks and Bars) ... ... ,,	3,786	1,349	980	2,64,095	87,490	60,345
,, Wrought—Circles ... ,,	117,168	111,765	157,576	1,01,45,883	92,03,529	1,28,09,330
,, ,, Sheets ... ... ,,	5,965	5,134	3,944	4,86,717	4,22,771	3,00,578
,, ,, Other sorts .. ,,	7,951	8,343	8,525	9,58,883	10,60,977	10,64,576
Antifriction Metal ... ... ,,	4,852	5,630	7,410	3,68,884	4,00,965	4,69,696
Brass, Bronze and similar alloys—						
Unwrought ... ... ,,	14,268	5,392	592	4,47,404	1,54,919	36,937
Wrought—Mixed or Yellow Metal for Sheathings... ... ,,	427,764	456,312	363,386	1,94,51,592	2,15,52,460	1,83,37,406
Rods ... ... ,,	11,954	10,945	13,017	5,07,495	4,74,597	6,09,625
Sheets ... ... ,,	6,293	5,903	8,372	2,97,823	2,94,220	4,37,654
Tubes ... ... ,,	1,546	1,627	2,062	1,03,792	1,15,904	1,47,950
Wire ... ... ,,	8,398	6,589	9,165	4,44,131	3,58,191	5,22,645
Other sorts ... ... ,,	37,922	41,886	35,345	21,22,688	23,78,197	22,30,199
Copper Ore ... ... tons.	.....	7	5,597	.....	6,352	2,08,846
,, Old for re-manufacture ... cwts.	6,229	10,741	5,413	2,34,717	4,22,855	2,40,867

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1927-28.	1928-29.	1929-30.	1927-28.	1928-29.	1929-30.
				Rs.	Rs.	Rs.
Metals and Ores—*contd.*						
Copper Unwrought—Tin, Ingots Cakes, Bricks and Slabs tons. cwts.	37,905	26,693	15,428	16,90,897	13,13,311	9,86,520
„ Unwrought—Other sorts ... „	.....	.....	123	.....	.....	8,179
Copper Wrought—						
Braziers ... ... cwts.	1,789	327	1,089	86,746	15,791	65,229
Sheets ... ... „	188,553	210,965	102,465	91,80,188	1,09,41,316	63,29,450
Rods ... ... „	11,032	7,499	8,746	5,87,455	4,09,040	5,69,345
Tubes ... ... „	4,576	2,819	3,426	3,04,493	2,08,962	2,86,257
Wire exclg. wire of telegraph and telephone ... „	4,050	2,739	3,150	2,58,241	1,65,122	2,20,358
Other Manufactures ... ... „	6,892	7,745	7,604	5,90,799	6,88,742	6,90,127
German silver including nickel silver „	17,213	24,184	19,528	15,09,025	20,53,660	16,72,075
Iron—Ore ... ... tons.	... ..	15	24	.....	1,790	3,042
„ Pig ... ... „	5,104	3,160	3,262	5,99,194	4,07,767	3,73,336
Iron Manufactures—						
Angle, Tee, Bolt and Rod ... ... „	597	1,424	825	65,318	1,50,274	52,683
Bars and Channels ... ... „	4,949	5,346	4,798	9,76,519	9,25,045	8,57,327
Bice Bowls ... ... „	431	265	257	1,33,961	98,542	92,751
Iron or Steel—						
Anchors and Cables ... ... „	1,847	1,099	1,346	9,22,674	5,33,007	6,30,798
Beams, Channels, Pillars, Girders and Bridge work ... ... „	144,368	135,801	104,861	1,84,29,101	1,63,68,588	1,31,88,474
Bolts and Nuts ... ... „	10,265	15,857	13,551	30,86,603	47,84,236	39,22,673
Fencing Wire and materials ... „	9,578	9,825	10,048	24,35,468	25,90,830	26,76,172
Hoops and Strips ... ... „	33,011	38,583	39,218	47,70,943	54,70,662	54,90,379
Nails, Rivets and Washers excluding wire Nails ... ... „	18,562	18,671	16,682	51,90,675	51,64,612	48,27,675

Old for re-manufacture	tons.	2,172	1,901	1,669	89,737	83,331	59,393
Pipes and fittings, Cast	,,	15,672	10,305	5,760	32,95,827	22,44,653	15,32,122
Rails, Chairs and Fish Plates including those for railways	,,	113,190	48,135	26,065	1,25,17,382	61,07,247	35,60,726
Screws—							
Wood Screws	,,	1,730	1,093	1,460	10,25,558	5,64,881	8,76,349
Metal thread screws	,,	988	1,389	621	5,84,194	7,36,095	3,39,014
Sheets and plates—							
Galvanized—							
Corrugated	,,	301,521	298,127	230,429	7,32,44,641	6,46,43,701	4,94,66,770
Plain	,,	29,983	28,110	27,123	73,49,472	64,76,729	61,13,479
Tinned—							
Tin Plates	,,	23,857	26,974	31,087	77,85,710	86,54,124	99,34,082
Other Sorts	,,	1,092	203	78	3,95,803	63,506	50,755
Not galvanized or tinned—							
Sheets up to ¼" thick	,,	38,605	34,746	24,151	50,80,995	52,10,593	36,99,758
Plates over ¼" thick	,,	44,206	44,118	36,908	54,53,251	54,80,585	43,86,041
Other Sorts	,,	1,927	1,135	674	2,99,389	1,80,036	1,05,546
Sleepers and keys of steel or iron for Railways	,,	68,449	85,036	65,759	91,63,282	80,05,851	64,36,820
Tubes, Pipes and fittings wrought ...	,,	46,980	35,488	34,072	1,30,84,566	94,58,858	1,01,62,211
Wire Nails	,,	13,433	17,911	12,505	24,23,947	30,02,389	21,90,950
Wire Rope—							
Galvanized	,,	2,085	1,954	1,456	12,58,989	10,27,363	8,75,837
Black	,,	2,155	2,316	1,879	13,08,698	13,10,937	10,32,787
Wire other than fencing wire ...	,,	8,003	9,982	8,732	16,28,014	19,09,792	17,69,600
Other Manufactures of iron or steel ...	,,	46,995	42,416	33,450	1,11,86,876	1,22,03,077	98,37,598
Steel :—							
Angle and Tee...	,,	65,892	66,773	55,501	67,05,682	72,64,046	61,90,809
Spring	,,	2,200	583	90	3,65,520	81,451	16,067
Bars other than cast steel	,,	181,075	169,846	169,804	1,83,08,495	1,91,94,981	1,92,55,359
Cast tool steel	,,	299	415	422	4,30,788	3,62,121	5,70,119
Carbon steel	,,	418	315	521	1,65,750	1,54,780	3,34,482
Cast Steel Bars	,,	355	469	329	2,86,548	4,43,449	1,45,089
Other Cast Steel	,,	547	687	477	2,98,208	2,59,543	1,80,554
Ingots, Blooms, Billets and Slabs ...	,,	28,359	9,469	8,815	21,49,435	8,22,209	7,89,474

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1927-28.	1928-29.	1929-30.	1927-28.	1928-29.	1929-30.
				Rs.	Rs.	Rs.
Metals and Ores—*contd.*						
Lead :—						
Unwrought Ore ... ... tons.	368	205	227	1,70,732	78,374	92,331
„ Pig ... ... cwts.	3,339	2,108	3,726	64,737	35,350	55,998
„ Other Sorts ... ... „	1,872	488	371	46,611	8,394	3,814
Wrought—Sheets ... ... „	16,153	14,079	14,513	3,61,587	2,59,870	2,78,582
„ Pipes and Tubes... ... „	8,982	9,249	9,908	2,16,639	2,03,480	2,32,959
„ *Sheets for Tea-chests* ... „	10,589	9,284	8,733	3,00,876	2,23,302	2,05,173
„ Other sorts ... ... „	7,666	9,841	6,606	2,15,251	1,99,661	1,67,881
Quicksilver ... ... lbs.	168,406	262,517	197,137	6,08,066	9,85,559	8,28,102
Solder ... ... cwts.	6,474	5,056	7,137	6,89,205	4,44,765	5,91,601
Tin—Unwrought (Blocks, Ingots, Bars and Slabs) ... „	65,353	49,837	57,468	1,21,90,898	78,72,992	80,27,419
„ *Wrought* ... ... „	188	203	179	40,269	39,784	26,408
Zinc or *Spelter*—Unwrought ... ... „	105,922	130,919	142,682	20,10,296	22,72,892	26,84,223
„ „ „ Wrought or Manufactured „	62,607	40,035	48,631	16,12,293	9,91,495	12,29,298
Zinc or *Spelter*—Other Sorts ... ... „	146	230	2,526	2,672	4,099	59,059
Other sorts of Metals ... ... „	25,409	20,588	28,413	12,22,528	10,98,718	13,94,381
„ „ „ Ores ... ... tons.	18	27	61	5,926	3,816	4,535
Oils :—						
Animal—						
Fish oil ... ... gallons.	3,46,857	374,923	398,220	5,28,690	5,56,368	5,82,357
Other sorts ... ... „	10,046	15,821	6,044	20,458	34,069	16,748
Essential ... ... „	40,644	45,609	45,992	10,38,605	10,88,985	15,00,474
Mineral—						
Kerosene ... ... „	94,405,595	104,659,805	106,456,329	5,39,31,798	5,75,60,432	5,88,73,437
Fuel Oil ... ... „	106,727,893	103,695,352	110,203,188	2,32,85,679	2,06,13,885	2,09,75,052
Lubricating Oils—						
Batching Oil ... ... „	15,291,120	16,584,064	16,054,599	76,60,729	81,21,940	87,59,515
Other Lubricating Oils. ... ... „	11,002,127	10,738,731	10,645,153	1,41,32,494	1,35,93,766	1,30,44,296

Petroleum dangerous, petrol, Benzine and Benzol ... ... gallons.	137,899	168,094	4,654,619	1,96,976	1,55,811	38,46,561
Paint Solutions and Compositions (dangerous) ... ... ,,	4,259	22,796	27,322	17,851	1,43,915	2,27,485
White Oil ... . ,,	4,868,931	6,035,059	2,713,862	51,85,206	68,40,300	25,14,635
Other kinds ... ... ,,			2,011,792			21,63,054
Vegetable—Non-essential—						
Cocoanut ... ... ,,	1,449,724	2,393,392	1,565,109	35,73,513	55,11,365	32,39,709
Linseed ... ... ,,	254,109	236,401	206,045	9,11,349	8,11,938	7,50,740
Other sorts ... ... ,,	134,218	103,423	153,629	3,84,919	2,89,978	3,70,929
Oil Cakes ... ... tons.	127	128	102	13,058	15,918	11,775
Oil Cloth and Floor Cloth ... ... sq. yds.	1,039,679	1,128,042	1,389,882	9,24,549	10,43,509	12,27,461
Opium ... ... lbs.	30	2,305	16	2,666	53,337	667
Packing—Engine and Boiler of all kinds. value.	.....	.....	.....	4,64,459	4,10,488	3,73,246
Paints and Colours—						
Barytes ... ... cwts.	33,862	32,015	82,055	1,36,938	95,591	2,40,360
Blue Paint or Paris Blue ... ... ,,	2,534	1,398	5,118	1,72,064	1,02,837	2,82,224
Enamels, Prepared ... ... ,,	12,960	10,639	11,226	9,20,064	7,87,893	8,02,638
Graphite ... ... ,,	5,692	12,007	10,570	1,29,819	1,73,590	1,64,988
Red Lead ... ... ,,	40,829	36,701	36,059	11,31,584	7,97,769	8,04,073
White Lead ... ... ,,	37,675	22,256	21,102	10,25,056	6,10,781	5,78,567
Zinc White ... ... ,,	58,287	49,164	48,964	19,00,007	14,34,361	13,63,582
Other sorts ... ... ,,	246,333	276,673	277,607	65,67,887	72,42,772	71,41,282
Painters' Materials—						
Turpentine—						
Genuine ... ... ,,	5,869	6,349	9,482	2,68,714	2,04,621	2,38,256
Substitute ... ... ,,	4,665	2,518	2,971	88,568	56,127	57,142
Varnish ... ... ,,	40,893	34,389	37,199	23,10,229	20,33,614	20,69,503
Other sorts ... ...value.	.....	.....	.....	8,27,893	8,79,803	9,12,341
Paper—						
Packing Paper ... ... cwts.	246,239	228,537	286,850	49,18,006	42,22 252	49,59,234
Printing Paper ... ... ,,	538,620	691,701	805,520	84,01,500	1,06,24,023	1,23,30,883
Writing Paper and Envelopes ... ,,	218,887	219,022	244,907	63,19,169	63,64,512	69,07,788
Old Newspapers in Bales and Bags ... ,,	702,406	749,037	912,020	38,05,520	38,97,797	45,99,002
Other kinds of Paper... ... ... ,,	47,061	74,752	89,394	22,89,783	30,18,967	33,59,767
Paper Manufactures ... ... ,,	18,176	23,737	23,760	12,18,127	12,59,808	13,35,885

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1927-28.	1928-29.	1929-30.	1927-28.	1928-29.	1929-30.
				Rs.	Rs.	Rs.
Pasteboard, Mill-board and Cardboard of all kinds—						
Straw Boards ... ... cwts.	237,389	204,712	259,825	14,84,831	13,00,673	16,66,500
Other kinds ... ... "	69,424	110,686	102,617	12,38,427	18,78,142	16,31,711
Manufactures of Pasteboard, Mill-board and Cardboard of all kinds. "	10,810	10,383	14,907	3,87,020	4,28,881	4,40,868
Paper Making Materials—						
Pulp of wood ... ... "	399,221	445,568	486,209	40,23,488	41,42,853	44,91,987
Rags and other Materials ... ... "	129	437	81	4,461	8,090	2,923
Paraffin Wax ... ... tons.	540	971	1,157	1,58,837	3,12,175	3,68,079
Perfumery (not being perfumed Spirits) value.	.....	.....	.....	6,40,145	4,70,296	4,25,162
Pitch and Tar :—						
Coal Tar and Pitch ... ... cwts.	85,203	53,932	41,714	5,43,903	2,92,367	2,20,981
Stockholm Tar and Pitch ... ... "	5,386	3,910	4,295	64,323	50,205	64,970
Plants, living ... ... value.	.....	.....	.....	1,75,587	1,58,337	1,67,858
Polishes and compositions for application to :—						
Leather ... ... "	.....	.....	.....	14,78,693	16,69,925	17,58,495
Metal ... ... "	.....	.....	.....	5,26,517	4,95,640	4,80,545
Wood ... ... "	.....	.....	.....	85,062	77,968	97,669
Other Sorts ... ... "	.....	.....	.....	2,85,124	2,26,981	2,97,175
Precious Stones and Pearls, unset—						
Diamonds ... ... "	.....	.....	.....	70,67,475	87,91,721	83,01,425
Other precious stones ... ... "	.....	.....	.....	22,85,647	3,21,694	3,04,342
Pearls ... ... "	.....	.....	.....	40,91,731	25,69,820	23,59,378
Printing and Lithographing Machinery and Materials excluding Paper :—						
Printing and Lithographing Presses "	.....	.....	.....	18,13,828	24,08,934	22,86,285

Printing Type ... ... cwts.	1,399	2,022	1,707	2,34,057	3,77,290	2,44,330
Printers' and Lithographers' Ink . value.	.....	.....	.....	9,26,530	8,53,261	8,41,082
Other Materials	.....	.....	.....	8,74,490	7,63,217	7,77,855
Prints, Engravings and Pictures	.....	.....	.....	3,81,128	4,62,026	5,57,076
Provisions and Oilmanstores—						
Bacon and Hams ... ... cwts.	15,169	15,409	14,519	17,48,390	16,53,824	16,14,986
Biscuits and Cakes	60,328	70,047	65,345	56,64,078	56,33,525	54,98,707
Butter including canned	1,590	1,335	2,255	2,78,253	2,51,959	4,06,360
Canned and Bottled Provisions:—						
Canned or Bottled Fruits	25,383	26,480	33,301	12,50,624	11,50,104	14,06,834
Do. or Tinned Fish	93,264	63,699	80,736	34,04,242	23,42,616	25,66,993
Vegetable Products	444,431	458,184	321,126	1,92,12,503	1,77,37,352	1,20,05,160
Other Sorts	104,009	114,890	113,848	62,61,294	66,24,705	66,60,984
Cheese	11,507	11,121	10,876	11,56,519	11,74,735	11,22,115
Cocoa and Chocolate	4,038	6,298	3,556	4,01,467	5,68,187	3,42,470
Confectionery	29,034	28,742	28,772	27,56,861	26,76,484	25,64,043
Farinaceous and Patent Food—						
Farinaceous Foods in bulk	352,000	265,245	208,841	49,23,834	44,83,644	40,70,654
Milk Foods for Infants and Invalids wholly or mainly milk	15,456	17,752	21,343	30,37,135	32,59,376	36,68,677
Other Sorts	50,417	51,429	40,780	23,34,156	26,37,032	24,21,783
Ghi	4,337	337	731	2,92,888	25,212	58,169
Isinglass	1,083	326	663	2,53,414	77,328	1,56,042
Jams and Jellies	15,535	15,063	15,745	7,97,369	7,71,087	7,93,840
Lard	2,451	1,561	723	1,15,336	73,323	35,773
Milk Condensed & Preserved including milk cream	224,036	245,153	242,611	88,00,300	89,02,718	88,34,943
Pickles, Chutnees, Sauces and Condiments	5,935	6,835	6,361	4,99,755	5,52,284	5,43,692
Vinegar excluding Bottled Vinegar ... gals.	17,058	25,895	17,245	26,916	35,135	23,502
Other Sorts ... ... cwts.	38,641	40,617	39,914	13,64,857	14,94,892	15,61,463

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1927-28.	1928-29.	1929-30.	1927-28.	1928-29.	1929-30.
				Rs.	Rs.	Rs.
Rubber—Raw ... ... lbs.	70,325	34,547	327,074	36,305	26,884	2,53,758
„ Manufactures—						
Pneumatic Motor Covers ... ... No.	418,808	462,787	487,174	1,69,37,990	1,82,64,117	2,25,56,862
„ „ Tubes ... ... „	446,873	460,519	451,252	32,09,719	33,60,851	34,73,667
„ „ Cycle Covers ... „	12,555	16,236	16,259	1,72,626	1,65,736	1,80,000
„ „ Cycle Tubes ... „	26,989	22,807	14,236	93,063	55,193	35,237
„ Cycle Covers ... ... „	640,265	786,481	1,213,674	12,36,617	15,98,447	20,05,504
„ „ Tubes ... ... „	836,379	1,145,803	1,436,806	9,71,409	12,98,328	13,76,107
Solid Rubber Tyres for Motor Vehicles „	11,786	8,073	5,980	14,70,300	10,04,736	7,64,935
Other Sorts ... ... value.	.....	.....	.....	29,98,572	28,38,887	26,71,215
Salt ... ... tons.	596,250	614,707	643,846	1,74,84,284	1,46,82,128	1,30,38,629
Seeds :—						
Oil Seeds, Essential... ... ... „	2,306	3,831	2,002	9,80,042	11,86,124	10,59,065
Oil Seeds, Non-Essential :—						
Copra or Cocoanut Kernel ... tons.	1,437	1,560	152	5,44,676	5,29,261	62,643
Sesamum ... ... „	55	25	36	14,851	6,166	6,648
Other sorts ... ... „	259	515	2,130	88,026	1,40,932	4,79,878
Other than Oil Seeds... ... ... „	242	467	516	2,35,434	3,55,801	2,23,343
Shells and Cowries :—						
Cowries ... ... cwts.	9,401	10,670	11,023	70,752	80,103	67,772
Shells ... ... „	21,755	15,874	10,982	2,16,231	1,92,446	79,081
Tortoise-shell—						
(Including Nakhla & Nakh.) ... ... lbs.	18,369	22,831	20,143	30,312	46,762	34,380
Smoker's Requisites (excluding Tobacco) ... ... value.	.....	.....	.....	8,98,702	6,77,401	6,37,589

Soap :—						
Household and Laundry ... ... cwts	354,686	342,343	383,656	1,09,36,346	1,02,05,035	1,11,06,215
Toilet ... ... „	43,800	47,701	50,862	46,79,061	49,83,309	50,43,197
Other Sorts ... ... „	13,943	15,841	18,421	5,21,841	6,21,687	5,18,994
Specimens illustrative of Natural Science ... ... value	... ..	... ..	.....	27,724	54,741	54,561
Spices :—						
Betelnuts ... ... cwts.	964,876	1,301,963	1,475,466	1,92,54,625	2,23,02,508	2,46,88,825
Cassia ... ... „	49,920	69,886	67,947	9,72,297	12,26,409	10,68,544
Cloves ... . „	82,841	68,624	82,681	36,99,763	34,79,382	47,78,098
Ginger ... ... „	1,441	6,483	4,399	54,679	2,05,440	1,53,906
Nutmegs ... ... „	8,474	8,980	11,089	6,61,328	6,26,667	7,40,584
Pepper ... ... „	6,016	13,607	6,796	5,05,792	11,60,526	6,34,083
Other sorts ... ... „	5,166	5,764	5,901	4,36,657	4,01,623	5,10,218
Starch and Farina ... ... „	328,490	259,532	2,59,786	35,09,784	27,31,592	29,65,510
Stationery exclds. Paper—						
Pencils excluding Slate Pencils ... doz.	3,372,142	4,567,120	3,718,069	7,91,908	10,38,237	9,39,793
Other sorts ... ... value.	.....	.....	.....	83,74,597	91,21,246	95,76,587
Sticks and Whips ... ... „	... ..	.....	.....	1,92,073	2,03,628	1,02,756
Stone and Marble ... ... tons.	6,421	4,772	7,782	7,58,525	6,52,896	5,50,278
Sugar :—						
Sugar, 16 Dutch Standard and above tons.	701,137	860,098	806,661	13,96,41,199	15,68,61,120	13,23,68,466
„ Beet ... ... „	18,026	8,404	131,001	37,15,071	16,27,517	2,21,83,628
„ 15 Dutch Standard and below „	6,628	228	1,932	16,63,579	74,790	2,89,830
Molasses ... ... „	97,111	68,576	71,761	40,35,314	23,31,556	26,23,543
Tallow and Stearine—Grease (excluding Mineral Grease) cwts.	8,309	6,297	8,109	1,77,785	1,17,287	1,49,420
„ „ „ — Other Sorts ... „	85,205	76,413	95,159	24,47,617	23,45,817	29,52,709
Tea—Black ... ... lbs.	4,779,990	7,041,539	6,470,040	40,11,179	51,56,816	43,72,389
„ Green ... ... „	3,213,943	2,464,409	3,769,529	28,89,085	22,65,469	20,17,229
Tea Chests, entire or in sections ... value.	.....	.....	.....	71,79,729	67,47,288	80,34,414
Telegraph materials for construction and accessories other than electrical „	.....	.....	.....	34,963	26,094	1,57,765
Telephone materials for construction and accessories other than electrical ... „	.....	.. ...	.....	2,45,970	2,22,632	2,13,860

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1927-28.	1928-29.	1929-30.	1927-28.	1928-29.	1929-30.
				Rs.	Rs.	Rs.
Textiles—						
Cotton—Raw ... ... tons.	66,062	28,882	23,980	6,74,36,841	3,96,42,720	3,42,14,922
,, Waste ... ... ,,	355	1,643	19	11,578	56,417	355
,, Twist and yarn ... ... lbs.	52,344,534	43,766,366	43,882,041	6,78,99,051	6,28,78,962	5,99,85,715
Cotton Manufactures—						
Blankets ... ... lbs.	5,220,166	3,329,539	3,166,714	36,57,036	23,90,497	20,93,201
Canvas ... ... yards.	977,338	1,885,450	1,023,695	6,31,510	9,29,058	8,01,147
Handkerchiefs ... ... No.	8,006,369	7,114,183	10,207,288	11,53,690	10,92,267	13,13,014
Shawls ... ... ,,	304,078	241,732	206,924	5,30,837	4,84,483	3,54,461
Hosiery—						
Stockings and Socks ... Dozen pairs.	1,055,253	1,103,567	1,100,444	24,18,964	20,28,223	20,26,411
Underwear ... ...dozens	2,402,617	2,941,350	2,904,960	1,08,02,009	1,19,60,270	1,18,83,405
Other sorts ... ...value.	.....	... ..	...	5,42,506	5,15,119	4,60,246
Lace and Patent net ... ... yards.	2,162,726	1,957,378	2,177,245	11,62,562	11,35,309	11,47,618
Piece-Goods—						
Grey (Unbleached) ... ... ,,	875,537,917	838,643,367	925,548,701	21,24,81,662	20,19,16,129	20,92,58,073
White (Bleached) ... ... ,,	556,462,292	554,077,946	473,584,013	15,41,69,226	15,33,51,166	13,27,55,211
Coloured, printed or dyed... ... ,,	504,841,332	506,935,613	483,478,577	17,52,41,365	17,34,82,153	15,11,66,294
Fents of all descriptions ... ... ,,	36,538,348	37,103,686	36,738,421	94,31,118	93,89,360	10,31,258
Thread Sewing ... ... lbs.	2,366,699	2,094,467	2,102,078	77,48,188	71,01,499	81,11,549
Rope ... ... ,,	841,480	831,077	1,066,768	10,36,266	10,25,324	12,87,709
Towels in the piece ... ... yards.	11,878	2,530	4,677	16,924	1,710	3,985
Other sorts ... ... lbs.	1,651,818	1,579,187	18,66,044	26,54,346	27,55,241	28,93,831
Flax—Raw ... ... ,,	448	4,501	.....	495	6,449	.....

Manufactures—						
Twist and yarn ... ... lbs.	16,162	23,753	10,871	10,407	23,651	4,473
Canvas ... ... yards.	1,695,524	1,547,171	1,457,524	21,51,791	18,38,167	12,50,380
Piece-Goods ... ... ,,	547,756	818,910	629,160	3,62,543	4,56,512	3,39,992
Thread Sewing ... ... lbs.	100,630	110,056	131,546	2,21,401	2,38,206	2,57,182
Other sorts ... ... ,,	559,350	551,886	578,648	9,62,676	9,81,773	9,86,078
Haberdashery and Millinery—						
Lace and Embroidery ... ... value.	... ..	.....	.....	41,18,498	43,38,810	24,12,222
Towels not in the piece .. ... No.	3,698,689	3,035,720	4,972,355	14,30,232	10,04,248	14,79,406
Other sorts ... ... value.	.....	.....	.....	71,06,677	80,64,285	65,36,163
Hemp—Raw ... ... cwts.	35,651	32,484	31,583	9,74,975	8,06,014	8,75,291
,, Manufactures ... ... value.	... ...	.....	.....	2,58,323	1,80,451	1,05,790
Jute—Raw ... ... tons.	27	11	17	3,352	4,672	5,324
,, Manufactures including twist and yarn ... ... value.	.....	.....	... ..	24,08,076	26,53,079	24,14,783
Silk—Raw ... ... lbs.	2,356,225	2,131,020	2,175,239	1,45,32,411	1,23,57,025	1,23,12,563
,, Waste ... ... ,,	6,725	1,655	40	8,076	2,129	50
Silk Yarn, Noils and Warps .. ... ,,	1,358,170	2,046,760	1,956,014	59,45,250	85,61,160	71,82,923
Silk Manufactures—						
Goods of silk mixed with other materials ... ... yards.	2,449,270	2,864,778	2,989,894	35,21,190	40,22,670	34,75,235
Piece-Goods ... ... ,,	21,291,416	21,872,848	22,924,625	2,58,06,783	2,44,31,905	2,22,59,270
Thread for sewing ... ... lbs.	20,468	12,122	12,002	2,21,325	1,75,880	1,64,700
Other sorts ... ... ,,	62,945	46,483	51,696	5,43,301	5,15,858	4,48,248
Wool—						
Raw ... ... ,,	5,781,996	6,017,802	6,653,420	44,94,814	49,52,846	51,70,596
Yarn and Knitting Wool :—						
Worsted Yarn for Weaving ... ,,	1,239,221	1,080,375	4,86,436	33,96,445	34,21,988	10,68,897
Knitting Wool... ... ... ,,			5,98,401			19,19,248
Manufactures :—						
Blankets and Rugs other than Floor Rugs ... ... ,,	1,587,625	5,470,866	4,833,186	15,84,242	63,77,506	51,05,921
Braids ... ... ,,	23,365	13,609	22,775	61,753	45 077	85,808
Carpets and floor Rugs ... ... ,,	3,120,700	348,300	603,627	50,67,318	3,52,183	9,91,521
Hosiery ... ... ,,	431,259	420,107	409,675	20,51,290	20,05,958	20,04,313
Piece-Goods ... ... yards.	18,726,855	15,985,446	12,560,875	3,28,48,065	2,84,03,026	2,33,22,248

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*concluded*).

Articles.	Quantities.			Value.		
	1927-28.	1928-29.	1929-30.	1927-28.	1928-29	1929-30.
				Rs.	Rs.	Rs.
Wool—*contd.*						
Manufactures—*contd.*						
Shawls ... ... No.	1,088,939	936,597	658,271	39,29,145	37,85,545	26,92,333
Other sorts ... ... lbs.	158,371	185,771	310,327	2,48,714	2,42,437	4,84,511
Artificial Silk :—						
Artificial Silk Yarn ... ... ,,	7,509,569	7,668,068	7,353,006	1,49,20,738	1,35,30,385	99,10,593
Piece-Goods of Cotton and Artificial Silk ... ...yards.	53,140,791	49,801,046	56,599,974	5,86,42,906	5,30,42,839	3,14,98,272
Others sorts ... ... value.	.....	.....	.....	13,18,907	11,34,658	17,92,529
Tobacco—						
Unmanufactured ... ... lbs.	3,984,951	6,760,716	4,551,848	32,01,053	57,42,364	39,71,521
Manufactured—Cigars ... ... ,,	35,973	34,490	39,553	2,00,864	1,74,218	1,75,014
,, Cigarettes ... ... ,,	5,595,966	4,952,083	5,282,965	2,32,96,319	2,00,90,260	2,13,16,574
,, Tobacco for Pipes and Cigarettes .. ... ,,	254,257	217,694	223,253	15,16,086	13,15,435	13,56,941
,, Other sorts ... ... ,,	56,898	29,589	32,991	2,18,023	1,37,251	1,60,940
Toilet Requisites ... ...value	.....	.....	.....	62,34,809	64,60,622	72,68 019
Toys and Requisites for Games and Sports ,,	.....	.....	.....	63,81,947	66,09,078	64,84,153
Umbrellas ... ... No.	294,036	265,201	164,344	7,06,689	7,65,228	4,25,887
Umbrella fittings ... ...value	.....	.....	.....	55,31,160	49,54,013	39,40,333
Vehicles including Locomotives, etc., for Railways :—						
Carriages and Carts not mechanically propelled including Railway carriages, trucks, etc. ... .. No.	4,649	5,061	3,665	7,67,413	7,37,753	6,16,542
Parts of Carriages and Carts excluding Rubber Tyres ... ... value.	...	.....	.....	6,63,842	6,65,232	5,75,421
Perambulators and children's go-carts No.	7,583	9,849	7,661	2,27,146	2,52,973	2,27,303

Parts of Perambulators and Children's go-carts ... ... value.	.....	... ..	.....	5,900	5,637	9,777
Cycles other than Motor Cycles imported entire or section... ... No.	138,783	163,482	142,052	62,55,617	68,58,664	59,12,139
Parts of Cycles and accessories excluding Rubber Tyres ... ... value.	.....	.....	.....	55,05,935	60,76,328	59,87,128
Aircraft ... ... No.	3	12	23	28,943	1,25,431	2,03,173
„ parts of ... ... value.	.....	.....	.....	46,309	1,23,183	1,75,554
Carriages and parts for Railways ... „	.....	.....	.....	1,74,52,642	1,01,90,287	1,10,56,684
Wagons and Parts for Railways ... „	.....	.....	... ..	65,85,743	57,82,273	73,47,395
Motor cars including Taxi Cabs. ... No.	15,122	19,567	17,399	3,53,91,906	4,21,46,946	3,75,85,430
„ cycles including Scooters „	2,146	1,802	1,956	11,96,224	10,16,482	11,01,112
„ omnibuses, vans and lorries „	8,682	12,790	15,306	1,49,49,271	2,16,56,149	2,41,69,291
Parts of mechanically propelled Vehicles and accessories other than of Aircraft excluding Rubber Tyres value.	.....	.....	... ..	1,01,39,586	1,23,72,077	1,23,85,174
Ships, parts of... ... ... „	.....	... ..	... ..	17,58,607	20,20,451	11,20,777
Wax of all kinds other than paraffin wax.cwts.	4,945	5,087	3,768	1,75,961	1,61,422	1,30,911
Wood and Timber—						
Deal and Pinewood ... ... Cubic tons.	14,279	9,246	11,789	14,49,566	8,62,924	10,66,605
Jarrah wood ... ... „	1,502	2,878	2,377	1,68,581	2,86,494	3,31,181
Teak wood ... ... „	10,470	11,769	10,668	16,12,440	17,96,108	16,47,776
Wood—Firewood ... ... tons.	697	715	611	10,566	10,830	9,036
Sandalwood ... ... „	481	553	489	2,40,219	2,42,465	2,83,017
Sleepers of Wood for Railways ... value.	.....	.....	.....	12,81,229	1,01,713	931
Other kinds of Wood and Timber ... „	.....	... ...	.....	29,92,803	26,74,598	44,65,169
Manufactures of Wood other than Furniture and Cabinetware ... ... „	.....	.....	.....	16,73,253	23,70,615	25,50,526
¶Postal Articles not specified ... ... „	.....	.....	.....	4,02,04,171	4,04,03,300	4,08,01,187
All other Articles of Merchandise ... „	.....	.....	.....	36,86,241	49,43,237	40,16,074
Total Value Rs.	.....	.....	.....	2,49,83,64,366	2,53,30,59,741	2,40,79,69,341

¶ Excludes Imports by post of Jewellery, Precious Stones, Gold and Silver Thread, Cigarettes and Cinematograph Films which are included under their appropriate heads.

FOREIGN TRADE OF BRITISH INDIA—EXPORTS.

Quantities and Value of the Principal Articles exported in the years ending 31st March 1928, 1929 and 1930.

ARTICLES.	Quantities.			Value.		
	1927-28.	1928-29.	1929-30.	1927-28.	1928-29.	1929-30.
INDIAN PRODUCE AND MANUFACTURES.				Rs.	Rs.	Rs.
Animals, Living ... ... No.	570,530	541,988	488,404	46,86,560	39,95,019	36,80,489
Apparel excluding Hosiery, Boots and Shoes ... ...value.	.....	.....	.....	23,82,254	17,62,868	24,52,159
Arms, Ammunition and Military Stores ,,	... ..	.....	.....	1,215	865	899
Art, works of ... ... ,,	.....	.....	.....	3,37,602	2,10,638	1,72,333
Books, Printed and Printed Matter including Maps and charts ... ... cwts.	9,092	10,221	12,094	10,18,943	9,96,242	10,17,887
Boots and Shoes ... ... pairs.	252,175	284,913	258,638	4,89,287	7,84,274	503,469
Bristles ... ... cwts.	4,170	4,097	3,405	16,17,657	15,03,814	14,25,906
Building and Engineering Materials other than of Iron, Steel or wood—						
Chalk and Lime ... ... ,,	29,152	14,419	21,739	41,417	22,553	33,207
Bricks ... ... No.	395,354	119,177	363,909	30,596	13,116	33,961
Tiles ... ... ,,	7,775,752	12,204,823	11 090.468	4,22,753	6,61,159	6,08,846
Other kinds ... ... cwts.	198,093	168,912	164,113	9,69,419	8,18,464	8,23,166
Candles of all kinds ... ... lbs.	4,397,583	3,307,292	3,884,189	12,54,910	9,33,165	10,91,449
Canes and Rattans ... ... cwts.	1,059	296	723	7,233	11,247	20,640
Casein ... ... ,,	10,641	13,360	14,273	4,80,245	4,90,857	4,75,534
Chemicals and Chemical Preparations:—						
Potassium Compounds—Saltpetre... ,,	99,063	91,972	85,172	12,13,120	9,90,803	8,87,265
Soda Compounds-Borax ... ... ,,	1,256	1,520	1,816	35,354	32,683	34,843
Other sorts of Chemicals ... ... value	.....	.....	.....	5,25,722	6,40,479	5,51,174

Coal and Coke—						
Coal	... tons.	631,471	638,777	685,259	75,77,299	71,32,028	71,61,353
Coke	... „	3,036	2,489	2,372	65,451	50,685	44,258
Coffee	... cwts.	276,668	197,629	184,320	2,31,91,649	1,69,24,748	1,45,39,869
Coir, unmanufactured	... tons.	228	343	228	73,648	1,05,759	80,027
„ manufactured	... „	33,359	31,997	31,497	1,13,01,153	1,05,20,871	1,03,88,453
Cordage and Rope of Vegetable Fibre	... cwts.	70,098	65,078	57,323	18,51,512	16,01,878	14,10,223
Drugs and Medicines—							
Cinchona Bark	... lbs.	173,529	138,104	74,533	90,002	90,874	37,778
Nuxvomica	... cwts.	50,702	43,212	50,434	3,27,858	3,03,208	3,82,739
Senna	... „	52,814	46,995	54,166	9,48,812	8,60,764	10,12,986
Other sorts	... value.	.....	.....	.....	20,86,696	29,06,142	34,11,188
Dyeing and Tanning Substances :—							
Barks for Tanning	... cwts.	5,949	1,582	3,593	26,283	9,343	18,368
Cutch and Gambier	... „	46,027	47,055	44,070	8,50,308	9,28,048	8,81,035
Indigo	... „	1,865	889	867	5,12,839	2,32,680	2,40,612
Myrabollams	... „	1,927,487	1,230,688	1,235,612	1,22,03,697	80,44,314	78,11,638
Myrabollam Extracts	... „	59,594	49,258	25,775	8,25,567	7,44,068	5,39,973
Safflower	... „	1,898	1,646	1,692	47,293	35,059	37,526
Turmeric	... „	60,546	64,543	70,653	11,64,881	14,20,439	14,65,951
Other sorts including Lac Dye	... „	40,106	23,904	29,577	4,41,451	3,90,949	3,61,535
Earthenware and Porcelain including pipes of Earthenware	.. value.	.....	.....	.....	92,496	71,054	90,867
Feathers	... lbs.	49,191	74,412	50,290	11,910	13,410	8,482
Fibre for Brushes and Brooms ...	... tons.	7,839	6,169	9,008	29,62,653	25,91,990	28,14,591
Fish—							
Fish—dry unsalted	... cwts.	74,913	92,586	58,588	15,97,671	19,41,730	11,10,680
„ dry salted	... „	236,028	205,234	221,959	56,08,514	45,21,445	49,83,249
„ Fishmaws and Sharkfins ...	... „	10,404	10,831	9,679	14,48,132	13,12,792	12,17,207
„ Wet Salted	... „	14,214	8,358	11,301	59,101	48,115	69,940
Fodder, Bran and Pollards excluding oil cake—							
Rice Bran	... tons.	239,351	246,586	239,633	1,12,05,629	1,33,75,631	1,08,89,956
Bran and Pollards, other sorts ...	... „	31,524	10,549	7,826	20,65,097	10,07,163	8,13,982
Other sorts of Fodder	... „	6,997	2,505	2,696	4,03,597	1,10,418	1,59,204

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1927-28.	1928-29.	1929-30.	1927-28.	1928-29.	1929-30.
				Rs.	Rs.	Rs.
Fruits and Vegetables—						
Fresh Fruits—						
Cocoanuts ... ... No.	159,898	180,189	161,166	13,963	12,344	15,609
Other sorts ... ... value.	.....	.....	.....	3,36,448	2,05,652	2,54,563
Fresh Vegetables—						
Onions ... ... cwts.	972,800	973,132	868,260	41,37,904	43,75,034	33,45,073
Other sorts ... ... value.	.....	.....	.....	10,53,712	7,52,592	7,76,597
Dry Fruits and Vegetables, all sorts ... tons.	14,765	12,149	12,302	50,01,069	42,69,609	46,69,739
Furniture and Cabinetware ... ... value.	.....	.....	.....	4,36,758	2,89,297	3,79,897
Glass and Glassware ... ... ,,	.....	.....	.....	1,67,206	1,34,713	1,03,463
Grain, pulse and flour:—						
Barley ... ... tons.	71,628	137,847	5,567	85,35,562	1,64,82,061	6,71,694
Joowar and Bajree ... ... ,,	21,115	42,466	15,466	34,86,435	66,93,453	25,12,565
Maize ... ... ,,	9,496	17,340	482	10,44,907	18,81,306	47,420
Oats ... ... ,,	645	748	371	1,24,329	1,22,817	71,578
Rice in the husk (Paddy) ... ... ,,	34,393	51,470	27,612	35,09,210	46,88,232	22,20,383
,, not in the husk ... ... ,,	2,151,651	1,765,852	2,298,229	33,64,35,166	25,99,00,060	31,28,42,340
,, Flour and Ground Rice ... ,,	716	532	139	1,37,805	96,496	29,117
Wheat ... ... ,,	299,733	114,707	12,971	4,40,57,408	1,69,23,702	21,24,473
Wheat Flour ... ... ,,	60,424	54,183	50,665	1,29,33,388	1,16,35,074	1,07,17,814

Pulse—Beans ... ... tons.	41,977	35,544	31,919	38,85,752	44,72,124	43,54,283
,, Gram ... ... ,,	17,567	13,969	11,517	27,55,614	23,93,588	21,27,591
,, Lentils ... ... ,,	16,538	14,104	13,556	28,77,444	27,75,782	26,28,418
,, Other sorts ... ... ,,	57,252	49,966	39,961	92,28,042	85,01,495	72,68,069
Other sorts of Grain, Pulse and Flour... ,,	936	2,106	1,803	2,01,996	3,76,227	3,00,595
Gums and Resins—						
Arabic ... ... cwts.	9,615	5,112	7,704	2,81,414	1,87,767	2,54,184
Rosin ... ... ,,	20,861	29,518	46,075	3,16,203	4,25,289	5,83,040
Other Sorts ... ... ,,	36,160	39,549	41,334	14,06,590	15,68,487	16,55,660
Hardware and Cutlery including plated-ware ... ... value.	.....	.....	.....	8,29,849	8,02,073	8,23,893
Hides and Skins—						
Hides (raw) ... ... tons.	40,664	37,347	25,245	3,84,89,130	4,05,42,783	2,70,16,833
Skins (raw) ... ... ,,	19,427	22,891	22,038	4,89,35,358	5,41,41,672	5,18,58,021
Cuttings of Hides and Skins (raw) ... ,,	4,290	5,906	5,808	6,69,930	9,13,309	9,52,015
Hides (tanned or dressed) ... ... ,,	15,760	16,397	14,261	4,11,76,849	4,39,98,873	3,43,67,323
Skins (tanned or dressed) ... ... ,,	7,496	7,105	6,781	4,95,49,973	4,90,75,620	4,61,60,319
Horn Tips and pieces of Horn ... ... cwts.	43,110	37,146	36,835	9,17,604	7,95,958	7,53,246
Instruments, apparatus and appliances and parts thereof—						
Musical ... ... value.	.....	.....	.....	14,15,375	7,16,693	8,66,972
Other kinds ... ... ,,	.....	.....	.....	99,084	1,70,511	4,13,145
Ivory, Unmanufactured ... ... lbs.	509	676	228	3,714	3,695	1,121
,, Manufactured ... ...value.	.....	.....	.....	1,992	9,874	18,811
Jadestone ... ... cwts.	1,961	2,688	2,137	3,02,440	5,82,471	4,86,156
Jewellery ... ... value.	.....	.....	.....	28,853	14,063	21,510
Plate of Gold and Silver ... ... ,,	.....	.....	.....	61,820	45,791	43,635
Kapok ... ... cwts.	53,135	38,448	34,449	29,19,984	16,98,330	14,96,942
Lac—Button ... ... ,,	18,042	24,714	24,175	28,89,245	34,40,808	30,12,077
,, Seed ... ... ,,	54,694	92,420	68,033	67,70,152	1,00,51,046	68,52,475
,, Shell ... ... ,,	404,367	530,746	498,252	5,63,57,430	6,81,61,163	5,67,95,600
,, Stick ... ... ,,	9,130	26,514	6,361	7,75,619	20,44,508	4,71,258
,, Other sorts ... ... ,,	57,351	69,009	72,093	26,48,410	27,28,564	25,40,614
Lacquereдware of (Indian Manufacture), value.	.....	.....	.....	32,292	45,844	42,603
Leather—Unwrought ... ... cwts.	3,914	4,638	4,354	9,79,155	11,15,026	8,67,947

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1927-28.	1928-29.	1929-30.	1927-28.	1928-29.	1929-30.
Leather—						
Manufactures :—				Rs.	Rs	Rs.
Leather Belting ... ... value.	.....	.....	.....	830	1,250	4,088
Bags, Trunks and Travelling Requisites ... ... ,,	.....	.....	.....	48,221	60,116	79,878
Other sorts ... ... ,,	.....	.....	.....	1,80,672	1,80,833	1,44,523
Liquors ... ... gals.	1,410	412	672	3,335	1,077	1,456
Machinery and Millwork of all kinds ...value.	.....	.....	.....	61,980	66,101	51,921
Manures—Bones ... ... tons.	98,196	94,747	109,711	97,64,108	94,91,685	1,08,21,420
,, Fish Manure and Guano ... ,,	10,676	8,749	6,547	13,07,800	10,49,162	7,68,194
,, Horn Meal ... ... ,,	1,706	4,350	3,352	2,77,307	5,97,561	4,63,286
,, Sulphate of Ammonia ... ... ,,	3,756	10	.....	6,39,199	2,050	.....
,, Other kinds ... ... ,,	5,978	10,111	2,676	8,13,221	10,75,629	4,42,489
Mats and Mattings ... ... sq. yds.	332,417	331,335	353,966	49,041	47,290	37,720
Metals and Ores :—						
Brass, Bronze and Similar Alloys, unwrought ... cwts.	2	4,462	3,704	1,023	1,07,253	1,11,318
Do. (wrought) ... ... ,,	11,689	11,619	13,670	15,68,306	14,14,832	15,02,709
Chromite (chrome Iron Ore) ... ... tons.	25,767	29,903	17,280	3,21,948	9,50,467	5,78,856
Copper Ore ... ... ,,	10	2	.....	3,016	250	.....
Copper other sorts ... ... cwts.	253,775	206,843	268,508	56,31,618	43,34,171	55,32,704
Ferro Manganese ... ... tons.	4,000	3,106	3,200	1,08,000	1,30,345	19,200
Iron and steel Ore ... ... ,,	.....	.....	10	25	.....	3,030
Iron or Steel—Pig ... ... ,,	393,249	448,946	568,813	1,78,75,134	2,11,49,275	2,59,39,988
,, ,, manufactures, other sorts ,,	59,697	78,795	78,872	22,12,573	33,53,611	27,73,719
Lead—Pig ... ... cwts.	1,250,586	1,443,754	1,455,843	2,14,64,454	2,15,37,377	2,44,52,396
,, Other sorts ... ... ,,	149,448	74,721	191,731	12,26,790	10,43,346	11,56,676
Manganese Ore ... ... tons.	703,949	680,938	845,673	1,95 43,873	1,96,80,095	2,28,56,453
Ferruginous Manganese Ore ... ... ,,	12,350	13,760	24,810	2,74,500	1,29,600	1,48,860
Tin Wrought and Unwrought ... ... cwts.	24,524	15,626	10,788	2,88,645	1,42,622	1,55,480
Ore ... ... tons.	2,361	2,624	3,331	58,29,502	55,71,338	64,38,465

Wolfram Ore ... ... tons.	3,009	876	1,868	41,99,997	5,78,529	27,98,730
Zinc or Spelter ... ... cwts.	1,440,510	1,535,568	1,316,208	72,93,647	77,33,969	65,82,875
Metals, all other sorts ... ... ,,	75,854	93,024	117,568	11,82,142	13,22,610	19,92,252
Ores, other sorts of ... ... tons.	12,976	11,318	7,496	2,73,126	10,73,719	3,62,343
Mica—In Blocks ... ... cwts.	13,477	12,580	18,928	32,53,695	30,80,954	42,66,986
Mica—In Splittings ... ... ,,	69,034	83,711	95,712	60,30,034	59,65,631	60,40,774
Monazite ... ... tons.	129	100	212	66,370	30,000	25,446
Oils—						
Animal ... ...gals.	6,974	3,705	3,411	11,295	8,906	7,429
Essential—Sandalwood oil ... ... ,,	15,616	18,670	14,988	22,26,380	26,86,091	23,36,096
Essential—Lemon grass oil ... ... ,,	76,163	97,549	76,543	13,33,299	16,26,346	10,53,247
Essential—Other sorts ... ... ,,	12,854	10,888	13,142	4,46,880	4,39,324	5,28,374
Mineral—Petroleum dangerous including Petrol, Benzine and Benzol. ,,	2,900	126	488	3,505	222	350
Mineral—Other sorts ... ... ,,	150,309	139,392	99,771	1,39,784	1,57,061	1,27,460
Vegetable—Non-essential—						
Castor ... ... ,,	474,451	538,652	508,355	10,12,585	12,14,520	10,49,983
Cocoanut ... ... ,,	78,657	88,259	74,835	2,09,916	2,21,191	1,80,095
Linseed ... ... ,,	73,397	47,077	169,553	1,83,332	1,18,117	4,33,719
Mustard or Rapeseed ... ... ,,	326,252	269,647	231,921	8,93,724	6,82,985	5,84,698
Sesamum ... ... ,,	98,596	179,474	160,583	2,88,894	5,26,662	4,50,337
Groundnut ... ... ,,	96,496	140,337	175,772	2,52,978	9,17,620	4,02,358
Other sorts ... ... ,,	45,647	22,995	26,797	95,511	64,308	79,227
Oil Cakes:—						
Castor Cake ... ... tons.	54	1,212	111	3,974	1,39,186	10,554
Cocoanut Cake (Purnac) ... ... ,,	2,246	4,605	4,327	2,42,254	6,03,279	4,99,136
Cotton Cake ... ... ,,	4,758	4,129	3,171	4,50,124	4,17,064	3,17,080
Groundnut Cake ... ... ,,	147,471	163,162	172,467	1,66,89,021	1,87,38,589	1,96,74,902
Linseed Cake ... ... ,,	68,361	86,637	51,190	81,36,095	1,10,12,275	62,88,444
Rapeseed and Sesamum Cake ... ,,	48,388	59,340	35,483	54,74,011	64,44,483	37,59,022
Other sorts ... ... ,,	4,327	8,403	5,922	4,23,470	10,63,079	6,51,431
Opium—	4,977 or chests	3,935	3,550	1,99,08,760	1,57,42,362	1,42,00,375
	6,208 or cwts.	4,920	4,437			
Paints and Painter's Materials ... ... value.	.....	.....	.....	8,33,220	10,25,104	5,65,385
Paper and Paperboard ... ... ,,	.....	.....	.....	27,623	20,714	20,260
Paper-making Materials ... ... cwts.	11,374	6,885	5,847	1,32,773	1,47,068	1,18,273
Paraffin Wax ... ... tons.	51,132	52,359	65,726	2,42,15,514	2,45,53,830	3,17,68,989

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1927-28.	1928-29.	1929-30.	1927-28.	1928-29.	1929-30.
				Rs.	Rs.	Rs.
Perfumery ... ... value.	.....	.....	.....	2,24,583	2,04,758	5,21945
Plants, living including bulbs ... ,,	.....	.....	.....	29,919	22,740	30,357
Precious Stones and Pearls, unset ... ,,	.....	.....	.....	26,098	19,377	58,599
Printing and Lithographing Materials ... ,,	.....	.....	.....	55,511	32,344	38,501
Provisions and Oilmanstores—						
Butter ... ... cwts.	4,590	4,872	5,402	5,45,036	5,57,932	6,06,141
Ghee ... ... ,,	37,072	38,605	35,579	36,29,453	37,95,352	35,14,442
Pickles, Chutney and Condiments ... ,,	28,579	30,875	26,652	10,09,317	11,37,346	10,12,475
Confectionery ... ... ,,	784	1,034	1,113	30,391	41,185	40,547
Cheese ... ... ,,	30	70	52	2,278	6,520	5,110
Other sorts ... ... ,,	29,451	31,025	28,936	9,04,512	9,09,802	8,61,663
Rubber, raw ... ... lbs.	25,403,266	25,824,448	25,673,267	2,57,09,077	1,99,85,435	1,78,87,892
Manufactures of ... ...value.	.....	.....	.....	54,826	13,339	29,876
Salt ... ... tons.	14,711	10,161	13	2,81,468	1,91,031	2,618
Seeds :—Essential ... ... ,,	7,502	5,358	4,033	30,61,924	23,56,237	15,68,087
Non-Essential—						
Castor ... ... ,,	121,711	121,346	106,413	2,58,32,835	2,45,52,594	2,14,96,164
Copra or cocoanut kernel ... ,,	383	131	112	1,41,634	84,522	67,919
Cotton ... ... ,,	152,963	131,313	57,818	1,44,69,976	1,32,60,577	54,87,328
Groundnuts ... ... ,,	613,360	788,407	714,157	15,63,48,117	19,86,85,142	16,38,86,038
Linseed ... ... ,,	222,507	156,743	248,162	4,52,11,366	3,30,69,824	5,72,36,789
Mowra ... ... ,,	4,490	6,982	402	6,81,344	11,00,579	63,100
Poppy ... ... ,,	2,283	581	175	7,97,148	2,08,452	71,075
Mustard ... ... ,,	2,052	4,460	2,600	6,14,433	12,37,779	7,62,466
Niger ... ... ,,	1,731	3,448	3,947	3,85,056	7,25,533	7,62,475
Rapeseed ... ... ,,	66,259	77,496	44,310	1,47,39,433	1,66,72,650	92,07,968

Sesamum (Teel or Gingelly) tons.	11,063	30,483	10,789	32,31,555	81,78,225	27,18,295
Tea ... ... „	351	339	396	8,04,264	8,29,812	10,13,841
Other sorts ... ... „	2,125	621	1,600	3,25,020	96,818	2,32,279
Other than oil Seeds ... „	1,264	702	288	2,95,727	1,93,714	1,01,780
Shells and Cowries ... ...value.	.....	.....	.....	1,51,770	1,35,282	1,25,505
Soap ... ... cwts.	7,980	14,905	19,391	1,91,100	3,30,116	4,33,546
Specimens illustrative of Natural Science value.	.....	.....	.....	39,860	61,936	66,002
Spices :—						
Betelnuts ... ... cwts.	3,764	3,517	3,427	2,17,769	2,14,991	1,98,167
Cardamoms ... ... „	8,893	7,627	10,217	23,26,610	20,50,819	26,30,915
Chillies ... ... „	180,353	180,909	170,130	43,09,897	37,76,347	45,72,434
Ginger ... ... „	47,067	33,126	41,165	17,32,237	13,19,265	16,33,822
Pepper ... ... „	195,697	93,465	121,447	1,53,50,469	84,61,387	1,05,62,634
Cinnamon ... ... „	49	121	114	2,799	9,395	7,760
Cloves ... ... „	12	27	137	1,093	1,589	4,117
Other sorts ... ... „	1,716	1,361	749	54,643	46,757	29,091
Stationery ... ...value.	...	.....	.....	1,18,656	1,08,600	1,23,002
Stone and Marble ... ... tons	3,426	2,114	3,306	61,401	1,25,888	1,80,522
Sugar—						
16 Dutch Standard and above ... „	202	183	157	1,14,023	92,346	66,065
15 „ „ and below ... „	554	461	118	1,29,819	1,06,864	29,386
Molasses including Cane Jagree and Palmyra. „	2,135	1,448	1,069	5,37,651	3,48,852	2,73,035
Tallow and Stearine including Grease and Animal fat ... ... cwts.	11,099	11,731	9,917	4,58,102	4,94,659	4,04,351
Tea—						
Black ... ... lbs.	360,668,505	359,163,078	376,168,945	32,41,85,318	26,57,67,446	25,97,92,352
Green ... ... „	945,619	439,124	465,244	6,63,925	2,76,762	2,71,216
Tea Waste for manufacture of caffeine „	4,114,638	3,962,628	4,627,009	4,41,671	3,88,830	4,50,074
Textiles :—						
Cotton—						
Raw ... ... tons.	479,679	662,796	726,864	47,72,17,636	66,24,54,101	65,07,70,040
Waste ... ... cwts.	188,294	221,552	229,648	47,35,890	44,55,787	52,64,503
Twist and Yarn ... ... lbs.	24,696,890	24,319,172	24,569,520	1,87,91,202	1,95,67,066	1,90,23,624
Handkerchiefs and Shawls ... No.	3,599,163	3,197,138	4,929,081	36,14,436	28,36,284	43,97,430

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1927-28.	1928-29.	1929-30.	1927-28	1928-29.	1929-30.
				Rs.	Rs.	Rs.
Cotton—*contd.*						
Manufactures—						
Canvas ... ... yards	7,515	15,125	9,863	6,606	18,791	5,180
Hosiery... ... ... value.	.....	.....	.....	52,640	66,426	44,498
Piece-goods—Grey (unbleached.) yds.	17,989,299	16,385,049	15,043,083	58,05,059	49,48,374	44,10,927
,, White (bleached) ... ,,	1,354,753	1,378,801	1,198,893	5,40,091	5,03,198	4,42,379
,, Coloured, Printed or dyed ,,	149,279,656	131,455,220	117,184,496	5,60,06,780	4,82,16,806	4,18,54,484
Thread, Sewing ... ... lbs.	251,166	236,264	232,614	3,89,394	3,42,204	3,51,377
Other sorts ... ... ,,	2,202,727	1,573,515	1,435,645	20,17,289	14,06,634	13,37,191
Flax—Raw ... ... ,,	.....	.....	.....	.....	.....	.....
,, Manufactures incldg. Twist & Yarn value.	.....	.....	.....	7,649	7,617	14,069
Haberdashery and Millinery ... ... ,,	.....	.....	.....	8,65,256	9,93,069	10,92,769
Hemp, Raw ... ... cwts.	484,146	561,097	434,969	80,83,113	87,51,879	68,33,083
,, Manufactures ... ... value.	.....	.....	.....	2,587	3,397	4,602
Jute—Raw ... ... tons.	891,907	897,863	806,884	30,66,25,972	32,34,91,538	27,17,37,585
,, Twist and Yarn ... ... lbs.	6,318,502	4,801,266	6,009,110	13,27,128	10,21,318	11,48,337
,, Manufactures:—						
Canvas... ... ... yards.	50,097	4,319	6,336	25,716	3,200	3,063
Gunny Bags ... ... No.	463,139,689	497,685,016	532,290,940	23,27,44,445	24,92,76,909	21,89,26,616
Gunny Cloth ... ... yds.	1,552,751,590	1,568,293,376	1,650,523,254	29,94,42,310	31,63,70,054	29,69,54,228
Rope and Twine ... ... cwts.	94,561	107,494	97,608	20,22,474	21,50,008	19,78,709
Other sorts ... ... ,,	1,345	4,923	7,067	80,650	2,27,726	2,56,907
Silk—						
Raw ... ... lbs.	163,903	143,250	157,212	20,70,220	15,98,381	17,94,413
Chasam or waste ... ... ,,	870,136	894,058	959,137	9,26,537	7,96,418	9,18,301
Cocoons ... ... ,,	298,480	191,723	194,517	6,41,285	3,86,103	2,87,310
Manufactures :—						
Goods of silk mixed with other materials ... ... yds.	825,087	605,123	249,089	5,35,194	3,50,681	1,54,145

Piece-Goods ... ... yds.	56,067	43,604	33,130	83,175	67,349	61,440
Thread for Sewing ... ... lbs.	612	4,600	3,625	2,531	17,200	12,500
Other sorts ... ... ,,	1,220	138	704	10,120	971	3,380
Wool—Raw ... ... ,,	50,165,899	56,424,133	60,366,463	4,36,03,400	4,88,53,653	4,42,21,543
Manufactures :—						
Carpets and Rugs ... . ,,	5,129,160	5,164,928	4,635,722	91,84,247	94,22,050	85,02,045
Piece-Goods ... ... yards.	19,834	12,832	3,305	36,742	23,014	8,494
Shawls ... ... No.	1,434	1,712	3,693	4,980	5,637	10,990
Other sorts .. .. lbs.	262,088	478,149	438,856	5,08,219	7,66,910	6,05,202
Other Textiles—Raw ... ... cwts.	2,439	169	93	47,300	4,540	1,440
,, ,, Manufactured ... value	.....	.....	.. ...	10,689	1,91,092	3,66,106
Tobacco :—						
Unmanufactured ... ... lbs.	28,087,669	32,932,102	25,972,767	98,57,840	1,22,61,802	99,48,397
Manufactured Cigars ... ... ,,	281,502	260,370	280,604	3,01,319	2,85,808	2,98,724
,, Cigarettes ... ... ,,	288,155	284,077	292,910	2,98,218	2,69,739	2,79,860
,, Other sorts ... ... ,,	589,163	422,847	523,075	1,55,931	1,29,635	1,15,076
Toys and Requisites for Games and Sports including fishing tackle ...value.	.....	.....	.....	2,61,143	3,39,780	4,09,861
Umbrellas, Parasols and Sunshades ... No.	193,314	229,628	133,598	3,50,928	3,69,743	2,06,739
Vehicles excluding Locomotives, etc., for Railway ... ...value.	.....	.....	.....	32,248	20,449	43,287
Wax of all kinds except Paraffin Wax and Candles ... ... cwts.	16,719	3,638	13,685	6,57,093	3,02,404	3,90,598
Wood and Timber—						
Timber other than Railway Sleepers—						
Teak Wood ... ... cubic tons.	50,624	52,591	52,395	1,41,83,311	1,46,70,056	1,47,82,253
Teak Keys ... ... tons.	2,710	2,665	3,067	4,74,562	4,89,066	5,33,862
Firewood ... ... ,,	987	1,269	1,649	21,477	25,699	31,097
Sandalwood ... ... ,,	993	960	943	16,21,442	17,28,121	16,33,716
Other Kinds of Wood and Timber... value.	.. ...	...	... .	5,41,989	5,76,294	7,87,152
Manufactures of Wood other than Cabinetware and Furniture ,,	.....	.. ....	.....	2,02,270	1,96,884	2,38,604
Postal Articles ... ... ,,	.....	... .	.. ...	2,94,18,045	2,53,25,323	2,34,41,051
All other Articles ... ... ,,	... ..	... .	.....	59,33,341	66,05,500	71,89,810
Total Indian Merchandise Value Rs.	.....	.....	.....	3,19,15,35,366	3,30,12,78,786	3,10,80,55,200

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1927-28.	1928-29.	1929-30.	1927-28.	1928-29.	1929-30.
FOREIGN MERCHANDISE.				Rs.	Rs.	Rs.
Animals, Living ... ... No.	237	186	168	4,32,450	4,41,335	3,66,170
Apparel (excluding Hosiery, Boots and Shoes) ... ...g ...value.	.....	.....	.....	13,42,310	16,34,840	13,49,356
Arms, Ammunition and Military Stores ,,	.....	.....	.....	1,37,427	2,28,980	1,48,534
Art, works of (other than pictures) ... ,,	.....	.....	.....	77,839	53,137	97,976
Boots and Shoes ... ... pairs.	16,824	7,934	8,635	51,533	22,850	24,933
Books Printed and Printed Matter including Maps and charts ... ... cwts.	1,624	2,098	1,717	3,18,620	4,68,037	3,28,314
Buildings and Engineering Materials other than Iron, Steel or Wood value.	.....	... ...	.....	21,567	24,112	59,130
Candles of all kinds ... ... lbs.	49,106	34,233	367	17,956	10,971	201
Canes and Rattans ... ... cwts.	411	320	396	21,651	14,178	17,946
Chemicals and Chemical Preparations...value.	... ...	.....	.....	2,77,480	1,58,127	1,56,242
Chinese and Japaneseware including Lacqueredware ... ... ,,	.....	.....	.....	34,564	39,210	30,751
Clocks and Watches and parts thereof... ,,	.....	.....	.....	58,423	33,180	19,544
Coffee ... ... cwts.	4,457	4,482	9,109	2,34,138	2,49,359	5,21,361
Coal and Coke ... ... tons.	53,063	35,995	50,066	11,57,878	7,08,565	9,51,135
Cutlery ... ... value.	.....	.....	.....	2,73,949	2,78,902	2,84,721
Drugs and Medicines ... ... ,,	.....	... ...	.....	3,60,247	3,07,721	3,97,595
Dyeing and Tanning Substances ... ... cwts.	14,505	2,682	2,205	30,52,556	4,63,371	3,16,608
Earthenware and Porcelainware including Earthenware Pipe ... ... value.	.....	.....	.....	1,62,714	1,34,133	1,50,170
Electroplatedware ... ... ,,	.....	.....	.....	33,054	27,975	60,010
Fish excluding Canned Fish ... ... cwts.	2,982	3,069	2,644	4,28,026	4,24,007	4,42,839
Fruits and Vegetables ... ... value.	.....	.....	.....	20,09,867	13,94,624	10,04,586
Furniture and Cabinetware ... ... ,,	.....	.....	.....	1,46,930	99,901	92,155
Glass and Glassware ... ... ,,	.....	.....	.....	4,62,787	4,13,226	3,88,786

Grain, Pulse and Flour ... ... tons.	7	54	4,328	1,980	9,432	5,23,773
Gums and Resins ... ... cwts.	60,041	82,504	78 323	25,44,575	33,80,792	29,17,562
Skins, Raw ... ... tons.	438	333	211	1,92,33,005	1,53,01,636	1,05,36,519
Hides (tanned and dressed) ... ... ,,	1	1	8	8,600	2,885	1,350
Skins (tanned or dressed) ... ... ,,	10	10	9	1,73,936	5,42,901	2,74,093
Hardware excluding Cutlery and Electroplatedware ... ... value.	.....	.....	.....	25,60,869	27,62,260	25,03,078
Horns Tips and pieces of Horn ... ... cwts.	4	5	4	4,020	875	510
Instruments, Apparatus and Appliances and parts thereof:—						
Electrical ... ... value.	.....	.....	.....	3,48,890	3,36,150	4,98,302
Other sorts ... ... ,,	.....	.....	.....	6,66,034	5,84,667	5,96,329
Ivory, unmanufactured ... ... lbs.	33,999	17,758	13,465	2,31,279	1,02,355	79,707
,, Manufactured ... ... value.	.....	.....	.....	2,488	1,112	8,055
Jewellery ... ... ,,	.....	.....	.....	1,47,496	21,344	75,860
Plate of Gold and Silver ... ... ,,	.....	.....	.....	1,81,108	1,23,902	2,04,071
Leather—Unwrought ... ... cwts.	139	62	33	36,068	17,814	18,354
Manufactures ... ... value.	.....	.....	.....	1,29,017	1,06,344	1,30,684
Liquors ... ... gals.	19,436	12,895	11,370	88,040	54,739	71,419
Machinery and Mill Work ... ... value.	.....	.....	.....	16,06,539	15,37,339	17,56,850
Matches ... ... gross of boxes.	108,350	196,313	66,750	1,99,238	3,28,736	1,19,836
Mats and Mattings ... ... sq. yds.	91,646	36,128	31,811	38,764	29,201	21,273
Metals and Ores:—						
Brass, Bronze and similar alloys ... cwts.	4,940	4,986	7,924	2,05,510	2,18,469	3,28,732
Copper ... ... ,,	1,806	1,591	2,009	1,00,169	87,534	1,10,372
Iron or Steel ... ... tons.	36,146	47,818	65,559	17,94,509	18,16,741	26,85,274
Lead Ore ... ... ,,	.....	1	51	100	1,035	9,315
Lead excluding Ore ... ... cwts.	544	1,030	346	15,493	31,738	9,637
Tin ... ... ,,	606	3,554	692	88,368	59,272	98,643
Quicksilver ... ... lbs.	2,232	6,132	1,610	8,002	16 976	6,742
Zinc or Spelter ... ... ,,	111	303	84	3,358	5,963	2,460
Metals, Other Sorts ... ... cwts.	4,815	8,587	8,935	3,53,469	4,55,816	5,06,304
Ores, Other Sorts ... ... tons.	20	11	.....	1,370	20,600	.....
Oils ... ... galls.	5,155,184	6,617,609	55,71,893	14,11,178	12,98,615	14,43,279
Paints and Colours ... ... cwts.	2,118	2,622	2,063	1,73,236	1,61,594	1,31,169
Paper and Pasteboard ... ... value.	.....	.....	.....	1,33,339	1,28,410	87,361
Perfumery ... ... ,,	.....	.....	.....	96,241	77,706	58,682

ARTICLES.	Quantities.			Value.		
	1927-28	1928-29.	1929-30.	1927-28.	1928-29.	1929-30.
				Rs.	Rs.	Rs.
Precious Stones and Pearls unset ... value.	.....	.....	.....	4,29,020	5,22,776	2,16,680
Printing & Litho machinery materials... ,,	.....	.....	.....	70,647	47,413	1,36,863
Prints, Engravings and Pictures... ... ,,	.....	.....	.....	45,708	20,092	47,046
Provisions, Oilmanstores and Confectionery excluding Fish and Fruits and Vegetables ... ... cwts.	4,858	14,306	3,191	2,61,368	7,52,978	2,11,013
Rubber, Raw ... ... lbs.	29,120	.....	.....	1,000	.....	.....
Rubber Manufactures ... ... value.	...	.....	.....	1,91,143	1,99,293	27,36,355
Seeds ... ... tons.	147	130	375	86,001	62,641	1,35,734
Shells and Cowries ... ... value.	.....	.....	.....	78,737	1,00,379	61,752
Soap ... ... cwts.	677	441	376	28,532	23,039	14,931
Specimens illustrative of natural science. value	.....	.....	.....	3,625	4,201	5,926
Spices ... ... cwts.	7,846	6,346	6,225	2,90,663	2,73,206	3,01,510
Stationery ... ... value.	.....	.....	.....	1,73,574	1,62,859	1,63,538
Stone and Marbles ... ... tons.	20	37	72	11,592	13,125	18,761
Sugar—16 Dutch Standard and above ... ,,	19,793	10,182	7,299	55,30,012	23,35,345	17,00,659
15 Dutch Standard and below ... ,,	19	.....	.....	2,020	.....	6
Tea Black ... ... lbs.	25,554	26,704	27,248	25,941	23,515	24,175
,, Green ... ... ,,	101,153	4,211	2,560	1,25,032	4,980	2,969
Textiles :—						
Cotton—Raw ... ... tons.	2,790	551	1,425	44,14,937	8,68,454	19,24,615
Twist and Yarn ... ... lbs.	1,388,564	816,884	473,799	14,57,439	4,24,201	5,82,477
Manufactures—						
Handkerchiefs and Shawls ... No.	18,621	40,239	31,369	7,024	12,999	11,215
Canvas ... ...yards.	3,579	3,258	2,107	10,242	4,394	2,198
Hosiery ... ... value.	.....	.....	.....	2,81,521	1,77,526	1,48,637
Lace and Patent Net ... ... yards.	3,292	880	.....	3,911	460	.....
Grey (unbleached) Piece goods ... ,,	15,851,448	7,182,424	8,203,505	45,74,120	19,58,282	22,12,236

White (bleached) Piece-goods ... yards.	4,941,645	4,128,588	3,360,328	17,06,034	14,29,308	11,10,383
Coloured, Printed or Dyed Piece-goods ... ... ,,	12,956,658	12,850,660	10,613,875	52,68,871	46,61,576	36,36,683
Feats of all descriptions ... ... ,,	41,466	63,791	45,768	2,0,820	18,595	14,832
Rope ... ... lbs.	3,424	168	224	3,600	95	100
Thread, *sewing* ... ... ,,	72,597	67,818	60,796	1,40,276	1,52,278	93,942
Other sorts ... ... ,,	72,789	25,561	23,644	66,771	28,932	28,570
Flax Manufactures ... ... value.	... ...	.....	... ...	30,176	30,999	17,585
Haberdashery and Millinery ... ... ,,	.....	.....	.....	8,58,426	7,75,638	6,63,618
Silk—Raw ... ... lbs.	14,725	6,437	8,911	95,310	43,345	42,356
Silk Manufactures—Yarn, Noils and Warps ... ... ,,	16,631	36,809	85,437	1,06,158	1,39,886	2,28,084
Silk *Piece-goods* ... ... yards.	135,406	100,737	95,218	1,68,430	1,45,563	1,13,038
Thread ... ... lbs.	1,968	188	480	9,758	1,170	3,759
Goods of silk mixed with other materials ... ... yds.	23,914	16,569	20,542	32,813	17,013	17,560
Other sorts ... ... lbs.	3,397	2,422	2,907	76,257	52,922	70,930
Wool—Raw ... ... ,,	12,699,592	11,947,288	8,227,311	89,40,220	94,38,536	65,14,441
Manufactures—Piece-goods ... ...yards.	96,098	143,285	104,647	2,52,003	3,52,044	2,75,810
Shawls ... ... No.	4,564	17,962	6,339	22,365	53,934	34,494
Other sorts ... ... lbs.	2,223,026	2,360,561	1,970,790	83,67,324	86,91,275	74,43,386
Tobacco—Unmanufactured ... ... ,,	3,294	10,470	1,632	3,012	15,487	6,247
Manufactured ... ... ,,	27,080	36,273	30,028	1,03,618	1,03,265	96,837
Toys and requisites for Games and sports including *fishing* tackle. value.	.....	.....	.....	1,08,548	1,12,474	1,03,248
Umbrellas including Parasols and Sunshades ... ... Nos.	83,304	129,199	59,544	1,49,535	2,09,583	1,00,942
Vehicles (*excldg. Locomotives* for Railways) ... ...value.	.....	.....	.....	11,98,404	17,33,305	24,55,642
Wax of all kinds ... ... cwts.	55	57	83	3,765	8,394	9,087
Wood and Timber *excldg.* Manufactures. value.	... ...	.....	.....	63,642	48,651	51,291
Wood, Manufactures of ... ... ,,	... ...	.....	.....	5,77,476	11,64,091	7,33,959
Postal Articles ... ... ,,	.....	.....	.....	32,39,907	21,90,082	21,18,610
All other Articles ... ... ,,	.....	... ...	.....	8,99,442	5,90,767	7.19,648
Total Foreign Merchandise ...value.	.....	.....	.....	9,53,77,767	7,83,32,891	7,12,68,662
Grand Total—Ind.& Forgn.Merchandise. ,,	.....	.....	..	3,28,69,13,133	3,57,96,11,677	3,17,93,23,862

FOREIGN TRADE OF THE PORT OF BOMBAY.—IMPORTS.

Quantities and Value of the Principal Articles imported in the years ending 31st March 1928, 1929 and 1930.

ARTICLES.	Quantities.			Value.		
	1927–1928.	1928–1929.	1929–1930.	1927–1928.	1928–1929.	1929–1930.
				Rs.	Rs.	Rs.
Animals, Living ... ... No.	2,723	4,405	4,505	15,98,434	19,40,009	22,33,569
Apparel—(excluding hosiery, boots and shoes)—						
Apparel including drapery, uniforms and accoutrements ... ...value.	.....	...	...	44,42,292	52,92,860	39,49,600
Gold and Silver Thread ... ... ,,	.....	... ...	... ...	10,30,860	12,00,136	14,43,251
Hats, Caps, Bonnets and Hatter's ware ,,	.....	.....	.....	15,62,068	16,99,722	15,64,347
Lamettas ... ... lbs.	416,017	438,398	334,908	7,41,964	7,26,948	4,81,530
Second-hand Clothing .. ..value.	.....	.....	... ...	2,06,440	3,63,338	4,81,668
Water-proofed Clothing... ... ... ,,	.....	... ...	.....	2,23,832	1,84,286	1,68,493
Arms, Ammunition and Military Stores—						
Cartridge Cases .. .. No.	5,137,637	5,766,164	6,802,652	3,56,348	4,01,943	4,85,123
Explosives—						
Blasting Fuse ... ... lbs.	346,114	235,571	129,382	3,13,962	1,53,442	1,04,085
Blasting Gelatine ... ... ,,	15,000	3,700	12,000	12,940	2,955	10,006
Gelatine Dynamite ... ... ,,	209,000	211,700	131,000	1,52,187	1,54,092	95,577
Other sorts ... ... value.	.....	.....	... ...	1,18,366	90,625	87,355
Firearms and parts thereof ... ... ,,	.....	... ...	.....	9,21,206	6,79,831	8,86,972
Gunpowder ... ... lbs.	16,658	14,703	12,175	25,915	21,807	16,683
Other sorts ... ... value.	.....	.....	.....	1,08,053	1,38,777	83,519
Arts, works of other than pictures ... ,,	... ...	... ...	.....	1,08,432	1,17,414	67,751
Asbestos—						
Asbestos Packing .. .. ,,	.....	.....	.....	1,16,736	1,08,994	1,66,690
Manufactures—Other sorts ... ... ,,	.....	.....	.....	7,34,132	9,13,565	8,09,235

Belting for Machinery—						
of Cotton ... ... value.	.....	.....	.....	2,14,550	1,41,590	1,47,905
of Leather ... ... „	.....	.....	.....	24,38,084	21,14,348	26,46,262
of Other Materials incldg. Coir ... „	.....	.....	.....	7,12,560	7,46,017	8,40,134
Bobbins ... ... „	.....	.....	.....	25,63,870	21,48,052	27,70,813
Books printed and printed matter (including Maps and Charts) ... ... cwts.	14,464	14,803	17,699	22,13,711	23,09,737	27,16,015
Boots and Shoes—						
of Leather ... ...pairs.	208,210	187,524	143,172	11,28,266	10,03,889	7,78,959
of Canvas with Rubber Soles ... ... „		324,758	590,260		5,55,225	7,18,541
of other materials .. .. „	218,599	158,617	747,784	4,57,679	2,57,733	4,21,161
Brushes and Brooms ... ... doz.	194,223	223,820	244,595	5,38,962	5,88,865	5,50,492
Building and Engineering Materials other than of Iron, Steel or Wood—						
Asphalt ... ... tons.	10,402	8,562	9,764	11,06,835	4,12,124	8,63,919
Bricks other than Fire-Bricks ... ... No.	19,646	29,488	13,161	3,377	5,891	4,384
Fire-Bricks ... ... „	336,992	232,286	302,352	95,667	65,931	83,647
Cement ... ... tons.	4,156	5,332	6,298	2,38,220	2,75,578	3,49,439
Tiles ... ... No.	10,905,617	11,624,345	14,810,655	10,29,691	12,45,699	13,13,288
Other sorts ... ...value.	.....	.....	.....	1,96,088	2,20,512	2,46,854
Buttons of all sorts—						
Metal ... ...value.	.....	.....	.....	7,36,421	6,89,000	5,58,935
Other sorts ... ... „	.....	.....	.....	7,64,232	8,30,898	5,44,203
Candles of all kinds ... ... lbs.	59,750	59,129	61,978	31,491	30,940	29,191
Canes and Rattans ... ... cwts.	22,467	19,048	26,500	3,10,563	2,45,070	3,10,633
Chemicals and Chemical preparations :—						
Acids ... ... „	5,387	10,283	11,324	2,03,441	2,98,598	3,18,029
Alum ... ... „	18,404	24,128	19,229	1,23,862	1,68,428	1,43,902
Aluminous sulphates ... ... „	12,384	14,533	12,404	57,227	67,900	56,528
Ammonia and salts thereof Anhydrous „	504	512	665	27,367	38,183	40,508
„ „ Other sorts „	4,785	8,187	4,597	1,15,736	1,56,691	1,03,583
Arsenic and its Oxides ... ... „	896	1,134	1,929	57,237	66,677	69,010
Bleaching Materials—Bleaching Powder „	50,748	29,357	38,182	4,15,693	1,96,374	2,69,850
„ Other sorts „	178	27	594	2,852	544	9,143
Carbide of Calcium ... ... „	6,957	4,993	5,447	94,404	63,735	70,932
Disinfectants—						
Naphthalene ... ... „	1,984	1,921	1,771	32,291	26,570	22,154
Others ... ... „	8,325	10,141	11,017	2,59,141	2,98,416	3,66,996
Glycerine ... ... „	1,299	1,876	1,860	91,826	94,678	87,475

FOREIGN TRADE OF THE PORT OF BOMBAY.—IMPORTS—*(continued.)*

ARTICLES.	Quantities.			Value.		
	1927-1928.	1928-1929.	1929-1930.	1927-1928.	1928-1929.	1929-1930
Chemicals and Chemical preparations—*contd.*						
Magnesium Compounds :—				Rs.	Rs.	Rs.
Chloride ... ... cwts.	34,958	21,977	31,882	1,31,494	72,260	89,149
Sulphate ... ... ,,	47,156	25,226	40,836	1,28,556	78,950	1,26,740
Other sorts ... ... ,,	513	146	22	10,126	3,497	676
Copper as ferrous sulphate ... ... ,,	80	719	208	428	2,701	910
Copper Sulphate ... ... ,,	2,258	2,856	3,133	39,487	58,170	61,406
Lead Compounds—						
Acetate ... ... ,,	5,636	3,413	2,758	1,67,947	1,07,590	77,703
Other sorts ... ... ,,	1,770	616	949	45,782	13,995	21,177
Potassium Compounds—						
Bichromate ... ... ,,	3,339	2,376	2,286	84,508	60,384	66,799
Chlorate ... ... ,,	13,673	13,675	15,588	2,39,749	2,46,892	2,68,104
Other sorts ... ... ,,	2,400	1,871	2,131	1,17,293	1,04,989	70,898
Soda Compounds—						
Bicarbonate of soda ... ... ,,	17,304	25,982	27,510	1,12,870	1,42,046	1,99,169
Bichromate of soda ... ... ,,	4,696	7,049	1,830	93,582	1,28,239	45,790
Borax and Boracic Acid ... ... ,,	6,457	7,283	4,118	1,02,108	91,837	42,641
Caustic soda ... ... ,,	31,462	33,887	37,286	3,91,480	4,16,190	4,75,841
Soda sulphide ... ... ,,	36,619	26,328	32,635	2,65,102	1,62,975	2,37,050
Sodium carbonate, (Soda ash and Soda crystals) ... ... ,,	154,102	111,398	129,390	6,82,914	4,93,185	7,29,068
Sodium silicate ... ... ,,	8,987	4,683	5,491	56,705	36,404	42,467
Other sorts ... ... ,,	17,344	23,711	9,255	5,27,920	3,44,958	1,32,798
Sulphur—(Brimstone) ... ... ,,	44,697	33,796	39,065	2,84,366	2,26,227	2,54,490
Zinc Compounds—Chloride ... ... ,,	24,274	13,529	22,329	3,44,346	1,77,621	2,72,696
,, ,, Other sorts ... ... ,,	305	160	722	8,517	2,438	8,773
Other sort of Chemicals ... ...value.	.....	...	.....	30,91,918	18,06,293	23,40,314

China Clay ... ... cwts.	459,682	229,333	436,795	15,97,362	7,867,30	12,93,894
Clocks and Watches ... ... No.	362,140	443,759	408,166	13,05,415	13,82,087	12,82,476
Clocks and Watches, parts of ... ...value.	... ..	.....	... ..	52,716	50,375	46,864
Coal ... ... tons.	207,099	133,479	182,680	45,44,936	25,55,239	33,27,749
Coke ... ... ,,	792	1,088	1,034	28,693	26,042	35,807
Coffee ... ...cwts.	9,196	8,271	13,631	4,28,617	4,60,520	7,55,820
Coir Manufactured and unmanufactured. tons.	368	384	496	50,183	45,345	47,607
Cordage and Rope of Vegetable Fibre (excluding Jute and Cotton) ... ... cwts.	4,057	6,136	8,624	3,25,780	3,33,588	4,13,296
Cork Manufactures... ... ... ,,	1,521	1,597	1,078	1,04,370	1,02,390	94,483
Cutlery ... ...value.	.....	.....	.....	12,49,030	12,33,114	14,09,245
Drugs and Medicines (excluding Chemicals and Narcotics) : —						
Aloes ... ... cwts.	954	890	1,261	24,402	21,482	34,831
Assafœtida ... ... ,,	3,236	3,612	3,912	1,14,539	2,08,341	1,41,343
Camphor ... ... lbs.	606,236	663,619	614,642	11,16,463	10,93,755	10,96,945
Codliver Oil ... ... ,,	7,733	8,965	15,399	8,630	8,147	7,543
Preparations of opium and morphia—						
Morphia ... ...ounces	441	381	556	6,941	5,836	8,879
Cocaine ... ... ,,	359	275	299	5,437	3,921	4,220
Preparations of opium and morphia.value.	.....	.....	.....	28,671	43,458	30,859
Proprietary and patent medicines ... ,,	.....	.....	.....	14,38,912	18,94,145	22,79,972
Quinine salts—Quinine sulphate or bisulphate ... ... lbs.	25,595	28,504	27,641	5,37,514	5,77,641	6,05,027
,, ,, Quinine hydrochloride or bihydrochloride ,,	2,373	2,663	2,792	63,312	68,769	85,981
,, ,, Other sorts ... ... ,,	3,339	6,051	5,812	1,26,005	1,28,774	1,40,974
Saccharine ... ... ,,	2,754	4,775	10,488	15,363	28,046	48,069
Other sorts ... ...value.	.....	.....	.....	39,96,988	38,87,165	42,66,730
Dyeing and Tanning Substances:—						
Aniline ... ... lbs.	10,691,690	10,661,959	10,387,922	1,44,79,200	1,46,70,122	1,21,70,840
Alizarine ... ... ,,	3,439,700	3,745,180	3,295,549	20,62,351	19,37,179	15,60,966
Barks for Tanning ... ... cwts.	369	2,644	.....	1,685	14,387	.....
Cochineal ... ... ,,	2,231	1,834	1,718	4,52,686	5,48,422	3,97,505
Saffron ... ... lbs.	55,413	54,772	51,172	11,84,393	12,71,189	9,42,149
Indigo, Synthetic ... ... cwts.	83	140	513	14,435	22,120	72,857
Other sorts (including lac dye) ... ,,	4,591	6,119	3,685	1,68,502	1,78,966	1,63,270

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1927-1928.	1928-1929.	1929-1930.	1927-1928.	1928-1929.	1929-1930.
				Rs.	Rs.	Rs.
Earthenware and Porcelain—						
Earthenware—						
Pipes of Earthenware ... ... cwts.	50	11	73	2,051	217	1,904
Sanitaryware ... ... value.	.....	.....	.....	2,49,125	3,65,704	3,38,655
Other kinds ... ... ,,	.....	.....	.....	10,30,276	8,54,745	7,90,469
Porcelain—						
Electrical ... ... ,,	.....	.....	.....	1,13,830	80,711	1,29,983
Other kinds ... ... ,,	.....	.....	.....	14,98,753	13,49,346	13,60,671
Electroplatedware... ... ... ,,	.....	.....	.....	3,47,383	3,66,940	3,19,777
Fireworks ... ... lbs.	2,842,643	3,538,395	3,451,533	8,65,203	10,70,696	10,45,684
Fish excluding Canned Fish ... ... cwts.	30,686	18,604	21,091	4,34,769	2,97,706	3,56,470
Fruits and Vegetables—						
Fresh fruits and vegetables... ...value.	.....	.....	.....	7,84,119	11,52,665	15,22,361
Fruits and vegetables, dried, salted or preserved—						
Almonds ... ... tons.	5,308	5,270	5,032	46,63,931	44,32,262	41,51,034
Currants and Raisins ... ... ,,	710	836	829	2,18,610	2,44,859	2,31,243
Dates ... ... ,,	39,099	27,209	32,399	74,22,738	52,51,755	58,32,028
Other sorts ... ... ,,	5,659	3,361	6,112	10,45,575	7,67,545	8,64,400
Furniture and Cabinetware—						
Bedsteads ... ...value.	.....	.....	.....	1,99,015	1,86,259	2,06,422
Furniture of wood and other materials (other than bedsteads) ... ... ,,	.....	.....	.....	8,97,744	8,20,588	10,36,043
Mouldings ... ... ,,	.....	.....	.....	2,97,598	4,82,626	3,06,580
Glass and Glassware—						
Bangles ... ... ,,	.....	.....	.....	46,95,964	43,75,340	54,77,542
Beads and false pearls ... ... cwts.	13,715	15,688	16,752	10,77,353	12,49,080	11,45,480
Bottles and phials ... ... gross	208,729	234,121	261,533	8,91,793	11,60,482	11,94,701

Funnels, globes and glass of							
Lamps	value	.....	.....	.....	8,61,386	7,81,701	7,02,176
Sheet and Plate	sq. ft.	7,935,804	6,908,909	7,668,125	11,46,884	10,26,610	11,95,832
Tableware including decanters, tumblers, etc.	value	.....	.....	.....	3,76,826	5,27,434	6,13,133
Other sorts	,,	.....	.....	.....	12,55,130	12,64,173	12,91,013
Glue	cwts.	5,428	7,917	10,239	1,52,750	2,57,152	3,47,499
Grain, Pulse and Flour—							
Beans, dry	tons.	73	84	63	14,606	17,888	15,159
Jowar and Bajree	,,	43	41	3,212	8,160	5,531	559,323
Barley	,,	77	30	263	13,331	4,826	31,829
Pulse	,,	2,566	6,069	7,591	5,32,763	11,21,957	13,97,197
Rice not in the husk	,,	27,681	5,706	90	39,64,124	9,76,483	24,998
Wheat	,,	43,642	106,543	1,30,354	70,13,763	1,62,58,154	1,81,56,730
Wheat Flour	,,	103	63	99	22,316	13,486	19,620
Other sorts	,,	200	55	344	30,731	8,951	56,951
Graphite Crucibles	cwts.	2,448	2,337	2,058	1,13,572	1,24,061	1,02,170
Gums and Resins—							
Arabic	,,	4,592	13,349	9,988	1,01,353	3,17,354	2,76,685
Benjamin	,,	8,524	8,806	8,584	4,29,429	4,95,625	4,98,787
Olibanum or frankincense	,,	20,492	18,691	34,208	2,74,655	2,84,279	4,48,903
Rosin	,,	8,211	8,463	7,888	92,798	80,659	75,010
Other sorts	,,	45,348	59,762	60,601	15,72,194	14,88,946	15,05,168
Hardware—							
Agricultural Implements	value.	.....	.....	.....	1,93,316	1,65,556	1,74,273
Builder's hardware, *viz.*, locks, hinges, etc.	,,	.....	.....	.....	8,54,802	9,60,986	12,16,786
Domestic hardware	,,	.....	.....	.....	6,25,582	5,28,208	4,24,780
Enamelled ironware	,,	.....	.....	.....	8,89,449	9,25,738	6,61,285
Gas mantles	,,	.....	.....	.....	5,04,725	4,38,255	4,55,631
Implements and tools other than agricultural implements and machine tools	,,	.....	.....	.....	18,43,326	17,90,900	17,32,082
Lamps, glass	No.	41,891	17,519	9,360	41,339	27,366	8,792
Lamps, metal	,,	1,651,773	15,41,037	1,372,154	24,83,069	23,37,015	23,03,279
Parts of lamps other than glass	value	.....	.....	.....	5,38,463	4,22,637	5,51,004
Safes and strong Boxes of metal ...	No.	71	40	119	13,606	13,606	33,155

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1927-1928.	1928-1929.	1929-1930.	1927-1928.	1928-1929.	1929-1930.
				Rs.	Rs	Rs.
Hardware—*contd.*						
Stoves ... ... No.	79,936	90,356	57,289	3,79,104	3,89,394	3,74,605
Other sorts ... ... value.	.....	.....	.....	81,19,077	79,61,985	77,83,708
Hides—raw ... ... tons.	341	231	394	6,65,956	3,57,300	4,82,817
Skins—raw ... ... ,,	636	641	682	7,99,961	7,36,750	6,31,984
Hides (Tanned or Dressed) ... ... ,,	4	16	47	35,960	99,295	1,39,123
Skins (Tanned or Dressed) ... ... ,,	20	29	44	2,16,978	3,46,134	4,86,905
Hops ... ... cwts.	262	431	459	42,697	61,062	52,102
Horns, tips and pieces of horn ... ... ,,	3	.....	.....	2,183	150	.....
Instruments and Apparatus and Appliances and parts thereof—						
Optical ... ... value.	.....	.....	.....	4,01,049	5,32,009	4,35,011
Electrical:—						
Electric fans and parts thereof ... ,,	.....	.....	.....	7,36,727	11,26,782	13,54,055
Electric wires and cables—						
Rubber insulated ... ... ,,	.....	.....	.....	12,64,228	17,87,282	18,06,938
Insulations other than rubber ,,	.....	.....	.....	16,35,309	11,93,084	16,84,690
Telegraph and telephone wires & cables ,,	.....	.....	.....	81,034	95,551	59,952
Bare Copper Wire ... ... ,,	.....	.....	.....	6,80,930	5,01,414	9,72,831
Telegraph and telephone instruments and apparatus ... ... ,,	.....	.....	.....	2,57,513	2,59,723	2,18,337
Electric lamps and parts thereof:—						
Electric Glow Lamps ... ... No.	2,146,695	5,263,110	2,824,289	10,05,001	11,74,721	13 64,359
Electric Lamps, other sorts ... Nos.	1,60,785	3,84,719	73,835	1,70,484	3,14,076	1,02,109
Parts and Accessories of Electric Lamps ... ... value.	.....	.....	.....	3,35,600	5,72,556	11,75,657
Batteries ... ... ,,	.....	.....	.....	1 46,245	1,07,761	53,396

Carbons electric and furnace electrodes	value.	.....	.....	.....	59,355	46,469	1,53,145
Accumulators and parts	„	.....	.....	.....	6,28,554	8,08,446	13,35,707
Electric lighting accessories and fittings	„	.....	.....	.....	4,21,035	4,23,034	7,37,698
Electric Meters	„	... ...	... ...	.....	2,86,550	2,96,168	4,04,137
Other sorts of electrical instruments..	„	.....	.....	.....	21,433	16,026	6,980
Electro medical apparatus	„	.....	.....	.....	1,19,322	2,39,886	2,96,960
Switch boards	„	.....	.....	.....	30,782	51,987	6,575
Other sorts of electrical goods and apparatus not enumerated above	„	... ..	.. ...	.....	9,17,105	2,94,978	11,52,646
Musical :—							
Organs and Harmoniums	No.	135	91	61	13,154	11,644	14,287
Pianos and Piano players	„	134	101	87	1,12,619	91,235	77,113
Talking machines and accessories—							
Talking machines	„	2,827	2,408	2,807	92,428	92,137	1,50,719
Records	„	32,578	75,601	197,172	32,874	55,133	2,26,372
Accessories	value.	.....	.....	.....	1,39,522	1,78,367	2,24,866
Other sorts	„	... ..	... ..	.....	2,20,906	2,90,711	2,75,314
Photographic :—							
Cinematógraph films :—							
Blank Films on which no picture has been impressed	length in feet	9,407,723	14,749,792	17,531,468	4,41,554	6,55,734	6,79,932
Exposed Films	„	4,533,958	5,141,664	4,967,698	4,15,749	4,05,674	4,78,610
Photographic other than Cinema films	value.	.....	.. ...	.....	13,19,150	15,92,642	15,59,934
Scientific and philosophical	„	.....	.....	.....	10,32,367	9,50,066	8,88,020
Surgical	„	.....	.....	.....	10,17,786	9,17,959	10,74,285
Wireless apparatus	„	.....	.....	.....	9,19,194	5,06,609	3,87,314
Other sorts	„	.....	.....	.....	5,79,401	6,20,492	6,22,525
Ivory, unmanufactured	lbs.	276,478	213,122	198,356	20,68,082	17,23,363	14,49,366
„ manufactured	value.	.....	.....	.....	33,712	20,990	9,977
Jewellery, and Plate of gold and silver (excluding imitation jewellery, precious stones and pearls unset)	„	.....	.....	.. ...	6,83,317	6,77,189	19,21,511
Leather—							
Unwrought	cwts.	1,120	1,055	437	3,50,252	3,94,704	1,98,065

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1927-1928.	1928-1929.	1929-1930.	1927-1928.	1928-1929.	1929-1930.
				Rs.	Rs.	Rs.
Leather Cloth including artificial leather ... ... sq. yards.	134,991	129,807	176,076	1,65,894	1,86,989	1,92,200
„ Manufactures—						
Bags and trunks ... ... cwts.	158	198	180	49,200	67,142	53,612
Pickers ... ... „	3,321	2,879	2,836	6,85,635	5,44,562	5,56,960
Picking bands and straps ... ... „	2,303	1,983	2,240	5,48,125	5,12,831	5,63,102
Rollet skins ... ... g... „	645	581	586	7,58,402	5,78,281	6,84,145
Saddlery and harness ... ... „	186	171	89	99,503	68,792	45,623
Other sorts ... ... „	5,028	12,371	24,800	3,63,196	5,31,463	6,62,092
Liquors including methylated and perfumed spirits—						
Ale and Beer ... ... gallons.	1,241,429	1,160,797	1,473,116	22,67,542	22,20,632	27,86,378
Stout and Porter ... ... „	52,626	46,447	61,289	1,75,878	1,52,944	1,94,436
Spirits—						
Brandy ... ... „	155,369	135,321	137,682	16,18,417	13,18,514	13,36,016
Whisky ... ... „	133,370	116,080	122,344	20,26,887	18,96,879	20,52,290
Gin ... ... „	35,272	32,687	38,045	3,28,656	2,85,400	3,35,391
Liqueurs ... ... „	3,637	3,060	4,250	64,278	48,718	61,395
Rum ... ... „	10,103	8,327	7,139	59,633	50,431	40,617
Spirit present in drugs, medicines or chemicals ... ... „	51,200	63,973	56,801	13,73,234	16,33,383	16,05,605
Spirit perfumed... ... ... „	5,698	5,457	5,136	4,34,862	4,35,811	4,34,883
Spirit denatured ... ... „	301,103	248,042	293,866	3,56,852	2,76,889	3,28,137
Other sorts ... ... „	9,090	9,620	11,176	3,35,29	3,52,771	3,93,474
Wines—						
Champagne and other sparkling wines ... ... „	8,977	8,188	7,824	2,61,613	2,10,492	2,17,266

Port ... ... Liq. gallons.	11,150	10,305	10,097	1,40,394	1,13,221	1,17,638
Still red wine other than port ... »	20,247	16,485	18,467	1,44,065	1,13,319	1,24,605
Sherry, Madeira and Marsala... ... »	10,272	8,243	9,563	1,33,010	1,12,648	1,27,267
Still white wine other than Sherry, Madeira and Marsala ... ... »	5,662	4,068	4,568	49,507	38,037	45,537
Other sorts including Vermouth and Ginger wine ... ... »	26,359	36,307	25,589	2,02,042	1,58,159	1,45,166
Cider and other fermented Liquors ... »	2,760	3,102	3,231	14,835	17,479	17,390
Machinery and Mill Work:—						
Prime-Movers other than electrical—						
Locomotives.—(excldg. those for Railways)—						
Oil Engines ... ... No.	4	9	7	26,843	56,310	63,459
Parts of Oil Engines ... ... value.	.....	.....	.....	90	4,596	893
Steam Engines ... ... No.	92	76	67	8,04,294	6,92,756	4,93,508
Parts of Steam Engines ... value.	.....	.....	.....	2,76,475	3,65,328	2,06,442
Railway Locomotive Engines and tenders and parts ... ... »	.....	.....	.....	19,04,392	26,40,143	38,74,389
Others ... ... »	.....	.....	.....	2,736	363	146
Other than Locomotives—						
Gas Engines ... ... No.	7	43	19	15,689	18,827	26,694
Parts of Gas Engines ... ... value.	.....	.....	.....	16,984	28,206	12,717
Oil Engines ... ... No.	1,625	2,299	2,851	34,29,914	42,48,563	43,22,270
Parts of Oil Engines ... ... value.	.....	.....	.....	7,94,268	6,69,559	8,06,763
Steam Engines ... ... No.	85	93	66	8,25,555	7,86,726	4,57,075
Parts of Steam Engines ... value.	.....	.....	.....	2,36,314	2,34,289	3,00,840
Others ... ... »	.....	.....	.....	27,894	1,81,429	2,61,385
Electrical machinery—						
Control and switch gear ... »	.....	.....	.....	10,57,517	10,21,490	13,85,525
Generators, alternators and dynamos »	.....	.....	.....	9,15,613	8,42,988	13,27,464
Motors ... ... »	.....	.....	.....	9,83,403	14,24,670	15,09,399
Transformers ... ... »	.....	.....	.....	3,42,412	2,33,510	5,40,048
Turbo-generating sets ... ... »	.....	.....	.....	1,26,676	3,04,485	6,37,962
Others ... ... »	.....	.....	.....	27,09,445	20,92,362	33,42,548
Ærated Water making machinery... ... »	.....	.....	.....	65,263	66,292	60,058
Agricultural machinery ... ... »	.....	.....	.....	3,48,194	4,38,295	4,15,541
Boilers ... ... »	.....	.....	.....	19,72,881	24,67,646	19,71,904
Boot and Shoe manufacturing machinery »	.....	.....	.....	19,317	4,440	1,999

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1927-1928.	1928-1929.	1929-1930.	1927-1928.	1928-1929.	1929-1930.
Machinery & Mill Work—*contd.*						
Metal working machy. & machine tools. value	.....	.....	.....	Rs. 21,38,069	Rs. 18,50,226	Rs. 19,61,008
Mining machinery ... ... ,,	.....	.....	.....	2,22,393	1,33,151	1,08,418
Oil crushing & refining machinery ... ,,	.....	.....	.....	8,00,046	10,73,790	9,17,554
Paper mill machinery ... ... ,,	.....	.....	.....	25,677	34,100	25,981
Refrigerating machinery ... ... ,,	.....	.....	.....	2,52,903	11,79,604	6,44,968
Rice & flour mill machinery ... ... ,,	.....	.....	.....	3,29,629	4,26,995	4,01,893
Saw mill & wood working machinery ... ,,	.....	.....	.....	2,36,318	1,69,085	1,86,352
Sewing and knitting machines ... ... No.	12,261	16,193	15,667	11,70,093	16,80,169	18,19,314
,, ,, ,, parts of. value.	.....	.....	.....	98,685	1,04,663	1,23,084
Sugar machinery ... ... ,,	.....	.....	.....	43,581	73,794	33,642
Textile machinery—	.....					
Cotton—Bleaching and Dyeing machinery,,	.....	.....	.....	4,03,596	3,41,157	2,25,559
,, Printing machinery ... ... ,,	.....	.....	.....	9,333	24,074	3,033
,, Spinning machinery ... ... ,,	.....	.....	.....	70,66,825	90,36,156	88,47,930
,, Weaving machinery ... ... ,,	.....	.....	.....	59,87,555	59,22,100	51,77,187
,, machinery, other sorts of ... ,,	.....	.....	.....	14,55,493	16,73,383	13,21,048
Shuttles ... ... ,,	.....	.....	.....	8,76,032	5,91,483	7,48,066
Wool machinery ... ... ,,	.....	.....	.....	50,995	25,468	45,896
Other sorts ... ... ,,	.....	.....	.....	2,89,328	3,88,762	6,60,789
Typewriters ... ... No.	5,371	6,520	5,173	7,85,867	9,19,967	6,89,064
,, parts and accessories of... value.	.....	.....	.....	59,673	86,284	90,085
Other sorts of *machinery* ... ... ,,	.....	.....	.....	58,34,660	79,33,583	62,16,316
Metals and Ores—						
Aluminium (Unwrought) Ingots, blocks, bars, etc. ... ... cwts.	20	27	4	1,420	1,401	357
,, (Wrought) Circles ... ,,	61,872	60,303	31,845	56,41,045	49,29,135	49,43,003
Aluminium Wrought Sheets ... ... ,,	1,897	2,531	1,535	1,57,562	1,99,038	1,09,097
,, ,, Other kinds ... ,,	1,981	1,911	2,474	1,76,179	1,75,923	2,49,191

Brass, Bronze & similar Alloys—						
Unwrought ... ... cwts.	995	20	249	30,778	3,576	21,572
Wrought:—						
Mixed or yellow metal for sheathings ,,	249,372	246,381	164,316	1,14,10,739	1,19,75,503	84,41,636
Rods ... ... ,,	6,185	2,894	6,891	2,54,778	1,20 576	3,09,087
Sheets ... ... ,,	923	713	4,871	44,128	39,098	2,33,307
Tubes ... ... ,,	674	759	1 080	37,571	53 759	78,894
Wire ... ... ,,	4,165	3,821	5,476	2 13,671	1.98,117	2,90,126
Other Sorts ... ... ,,	11,066	10,975	6,506	6,72,418	7,13,186	4,72,830
Copper :—						
Ore ... ... tons.	.....	6	.....	.....	4,000	.....
Old for re-manufacture ... ... cwts.	1,620	2,179	2,010	57,809	74,990	75,746
Unwrought—Tiles, ingots, cakes, bricks and slabs .. .. ,,	1,374	933	2,277	59,996	44,176	1,27,937
Wrought—Rods ... ... ,,	6,154	3,289	4,124	3,23,862	1,76,727	2,59,868
,, Braziers and Sheets ... ,,	136,360	141,081	67,808	65,78,204	73,30,237	47,59,087
,, Tubes ... ... ,,	2,485	801	1,190	1,61,866	57,685	1,00,133
,, Wire (other than telegraph and telephone) ... ,,	1,752	1,158	1,616	1,04,410	70,291	1,15,960
,, Other sorts... ... ... ,,	1,942	1,815	2,671	2,11,747	1,83,923	2,37,388
German and Nickel silver ... ... ,,	11,617	18,250	14,007	9,83,648	15,15,209	11,73,253
Iron:—						
Ore ... ... tons.	.....	15	21	.....	1,766	2,583
Pig ... ... ,,	1,599	469	690	1,33,275	38,899	55,707
Manufactures :—						
Angle tee, bolt and rod ... ... ,,	4	15	10	429	3,039	2,683
Bars and channels ... ... ,,	426	204	358	85,861	41,802	61,462
Rice bowls ... ... ,,	32	60	83	10,204	19,115	25,226
Iron or Steel:—						
Anchors and cables ... ... ,,	68	33	101	21,614	12,539	37,278
Beams, channels, pillars, girders and bridge work... ... ... ,,	30,113	30,806	24,824	30,67,366	35,20,699	25,19,619
Bolts and nuts ... ... ,,	2,816	4,182	3,564	8,05,066	12,03,929	11,88,593
Fencing materials and wire ... ,,	2,825	3,279	3,174	7,56,138	8,65,306	9,15,835
Hoops and strips ... ... ,,	14,787	16,977	18,106	19,94,231	25,32,844	24,82,975
Nails, rivets and washers ... ... ,,	7,075	7,897	6,049	20,73,971	21,46,287	17,03,117
Old for remanufacture ... ... ,,	887	383	226	39,811	14,633	7,650
Pipes and fittings—cast ... ... ,,	5,333	2,907	1,770	11,61,078	6,12,086	4,65,277

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1927-1928.	1928-1929.	1929-1930.	1927-1928.	1928-1929.	1929-1930.
Metals and Ores—*contd.*							
Iron or Steel—(*contd.*)					Rs.	Rs.	Rs.
Rails, chairs and fish-plates including those for railways	tons.	1,822	8,137	2,541	1,90,395	10,22,691	3,17,065
Wood screws and metal thread screws ...	,,	433	413	255	2,83,810	1,92,499	1,45,994
Sheets and plates—							
Galvanised—Corrugated	,,	72,553	75,342	64,727	1,55,07,514	1,54,18,750	1,30,87,251
,, Plain	,,	8,124	8,075	7,426	19,02,686	17,30,148	16,02,276
Tinned—Tin plates	,,	6,394	5,506	9,336	20,75,021	17,44,959	29,52,550
,, Other sorts	,,	911	169	19	3,19,733	46,868	10,053
Not galvanized or tinned	,,	23,870	21,295	17,385	30,70,482	27,84,264	21,91,657
Other sorts	,,	1,411	777	446	1,57,967	94,959	56,255
Sleepers and keys of Steel or Iron for Railways	,,	38,901	7,198	7,256	50,78,193	9,17,375	7,49,743
Tubes, pipes and fittings—Wrought ...	,,	8,823	8,788	8,396	22,09,455	21,37,840	23,50,209
Wire other than fencing wire	,,	2,345	3,327	2,288	4,03,826	5,66,861	4,37,773
Wire nails	,,	2,561	2,351	1,798	4,26,550	3,82,294	2,95,438
Wire rope	,,	265	312	313	1,46,638	1,68,406	1,30,119
Other manufactures of Iron or Steel ...	,,	7,820	10,613	7,906	18,35,534	27,48,671	23,06,440
Steel—Angle	,,	17,373	16,498	15,733	16,54,368	16,50,840	15,91,785
,, Spring	,,	1,432	499	7	2,39,950	68,986	2,128
,, Bars other than Cast Steel	,,	61,240	49,757	55,088	59,00,206	53,87,519	58,47,213
,, Cast—Tool steel	,,	390	282	438	3,46,370	2,82,373	5,22,064
Cast steel bars	,,	22	97	64	6,852	39,248	22,127
Other cast steel	,,	138	238	109	35,660	61,056	27,191
,, Ingots, blooms, billets and slabs ...	,,	304	241	396	43,092	34,394	55,778
Lead—Unwrought—Ore	,,	119	86	69	53,978	32,060	28,234
,, Pig	cwts.	41	91	514	789	476	6,539

Lead—Unwrought Other sorts	cwts.	... ...	... ...	344	....	2,455
„ Wrought—Sheets, pipes and tubes	„	3,970	11,208	9,681	1,88,422	2,13,040	1,88,046
„ „ Other sorts	„	2,386	6,388	2,462	58,168	1,01,221	50,452
Quicksilver	lbs.	62,910	112,910	68,651	2,16,042	3,98,879	2,68,689
Solder...	cwts.	1,609	961	2,852	1,74,800	86,900	2,28,756
Tin—Unwrought	„	16,674	9,924	13,254	31,51,614	15,57,567	18,19,283
„ Wrought	„	136	153	79	31,968	31,533	15,501
Zinc or spelter—Unwrought ...	„	43,545	28,181	16,862	8,13,607	4,72,278	3,13,201
„ Wrought or manufactured	„	7,336	5,431	9,058	2,13,257	1,47,849	2,32,439
„ Other sorts ...	„	84	140	4	1,951	3,094	100
Metals—Other sorts	„	3,236	2,695	3,820	1,01,638	2,06,353	1,81,186
Ores—Other sorts	tons.	....	....	....	....	....	....
Manures—							
Artificial and Mineral manures—							
Nitrate of Soda	tons.	376	481	1,337	67,316	76,468	1,90,296
Sulphate of Ammonia	„	1,784	2,761	4,962	3,03,613	4,16,329	7,14,264
Other sorts	„	206	155	593	29,672	20,980	85,451
Fish manures	„	4,557	2,468	1,815	4,18,171	2,05,932	1,50,640
Hornmeal	„	20	... ...	....	4,170	.....	....
*Other kinds exclds. Oil Cake ...	„	50	61	8	2,008	4,198	618
Matches—Safety	gross of boxes	395,781	238,512	246,623	3,88,434	2,24,848	2,34,775
„ Other sorts	„	349,367	41,113	2,626	3,95,348	49,576	3,459
Match making materials	lbs.	40	....	.....	10	.. ...	.. ...
Mats and mattings (except coir and rubber)	sq. yds.	436,708	580,399	525,996	1,84,880	2,26,148	1,95,627
Oil Mineral—Kerosene	gals.	22,031,929	26,299,342	39,835,740	1,00,45,141	1,14,75,696	2,01,21,362
„ „ Fuel	„	49,099,766	40,827,111	49,999,974	1,05,45,012	85,07,181	99,68,083
„ „ Lubricating	„	3,828,027	3,162,074	3,418,333	44,68,933	41,33,508	40,39,609
Petroleum including Petrol Benzin and Benzol	„	16	... ...	14,93,910	16	.....	9,80,793
White oil	„			6,84,416			5,09,141
Other sorts	„	12,39,230	13,54,596	4,67,075	13,03,336	16,17,578	3,13,672
„ Animal	„	7,581	17,761	25,788	23,544	41,946	59,937
„ Essential natural	„	9,435	10,515	11,832	2,20,954	2,13,809	2,70,805
„ Synthetic	„	2,587	2,084	2,870	1,12,328	1,26,017	1,41,336

FOREIGN TRDAE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1927-1928.	1928-1929.	1929-1930.	1927-1928.	1928-1929.	1929-1930.
				Rs.	Rs.	Rs.
Oil—*contd.*						
Oil Linseed ... ... gals.	186,124	166,538	155,359	6,89,464	5,94,736	5,94,244
Cocoanut ... ... ,,	169,862	229,879	5,547	3,28,268	5,08,594	13,388
Other sorts ... ... ,,	3,480	2,258	5,882	13,102	7,833	15,770
Oil cloth and Floor cloth ... ...sq.yds.	359,923	546,696	575,435	3,50,954	4,95,416	5,35,301
Opium ... ... lbs.	20	.....	2	807	.....	45
Packing—Engine and Boiler of all kinds value.	.....	.....	.....	56,634	51,844	58,427
Paints and Colours—						
Barytes ... ... cwts.	3,284	9,215	7,903	15,053	30,625	28,151
Enamels prepared ... ... ,,	2,390	3,239	3,544	2,31,630	2,46 083	2,59,126
Graphite ... ... ,,	2,982	2,036	1,334	46,727	35,519	25,021
Red Lead (Genuine dry) ... ... ,,	11,915	10,046	8,221	2,97,918	2,27,725	1,85,831
,, (Reduced ,,) ... ... ,,	44	224	250	731	2,430	2,141
White Lead (Genuine ,,) ... ... ,,	3 388	2,340	1,959	90,540	60,741	58,598
,, (Reduced ,,) ... ... ,,	31	15	.....	825	353	....
,, (Genuine moist). ... ,,	3 798	2,229	1,255	1,00,276	66,647	39,478
,, (Reduced ,,) ... ... ,,	95	70	.....	2,474	2,052	.....
Zinc, white (Genuine dry) ... ... ,,	1,547	5,615	8,43	43,792	1,28 989	1,78,264
,, (Reduced ,,) ... ... ,,	295	1,709	1:2	4 109	32,799	1,783
,, (Genuine moist) ... .. ,,	23,617	18,520	15,963	7,66,527	6,13,298	5,22,811
,, (Reduced ,,) ... ... ,,	341	75	254	9,253	1,803	5,680
Other sorts ... . ,,	79,425	82,444	76,063	22,18.852	23,08,648	22,78 151
Painter's materials—						
Turpentine ... ... ,,	4,927	3,357	5,129	1,35,248	98,475	1,35,453
Varnish ... ... ,,	11,437	11,594	11,089	8,21,069	7,61 693	6 76,538
Other sorts ... ... value.	.....	.....	.....	4,20,396	5,07,330	5,90,370

Paraffin Wax ... ... tons.	338	432	448	99,481	1,30,183	1,39,785
Paper and Pasteboard ... ... cwts.	776,965	770,367	900,837	1,15,67,206	1,13,22,915	1,27,51,010
Paper making materials ... ... ,,	1,643	1,121	1,243	15,446	7,08,621	2,03,446
Perfumery ... ... value.	.....	.....	.....	3,00 392	1,30,602	1,11,786
Pitch and Tar ... ... cwts.	70,545	38,816	23,622	4,31,654	1,88,862	1,04,034
Plants—living, including bulbs and seeds for sowing ... ... value.	.....	.....	.....	88,907	90,763	97,163
Polishes and Compositions for application to—						
Leather ... ... value.	.....	.....	.....	5,12,350	5,49,658	4,96,708
Metals ... ... ,,	.....	.....	.....	1,51,029	1,68,210	1,57,908
Wood ... ... ,,	.....	.....	.....	48,387	40,126	44,208
Other sorts ... ... ,,	.....	.....	.....	76 723	47 515	44,789
Precious stones ... ... ,,	.....	.....	.....	53,98,045	57,12,573	46,66,346
Pearls ... ... ,,	.....	.....	.....	40,72,877	25,69,760	28,41,630
Printing & Litho machy. & materials ... ,,	.....	... ..	.....	16,01,471	14,12,401	12,21,534
Provisions and Oilmanstores :—						
Biscuits and cakes ... ... cwts.	7,947	8,468	6,849	8,58,612	8,66,031	7,45,683
Cheese includg. Canned ... ... ,,	3,911	3,376	2,943	3,67,960	3,55,689	3,18,952
Cocoa & chocolate ... ... ,,	869	2,246	306	59,696	82,127	26,389
Milk, condensed and preserved ... ... ,,	4,608	4,589	5,040	3,53 760	3,05,493	2,97,655
Ham and bacon ... ... ,,	4,064	4,191	3,216	4,48,831	3,94,603	3,22,476
Farinaceous foods in bulk ... ... ,,	53,614	68,237	68,931	10,70,985	10,60,230	8,50,684
Milk foods for infants and invalids (wholly or mainly milk) ... ... ,,	1,880	2,745	2,416	2,74 861	4,46,945	5,15,752
Jams and jellies ... ... ,,	4,334	4,115	3,944	2,24,272	2,09,924	1,92,331
Pickles, chutnies, sauces and condiments ,,	312	449	361	41,504	48,969	57,857
Confectionery ... ... ,,	8,875	9,784	8,485	8,78,901	9,27,791	7,90,485
Canned & bottled Provisions.—						
Canned or bottled fruits ... ... ,,	6,287	6,480	6,846	3,82,127	2,93,476	2,96,908
Tinned or canned fish ... ... ,,	1,298	2,243	1,585	88,241	1,31,642	90,859
Vegetable Products—						
Vegetable Ghee, etc. ... ... ,,	147,660	131,448	101,468	67,22,455	54,93,919	40,70,361
Other sorts ... ... ,,	34,661	42,911	43,383	24,15,318	27,03,557	27,99,576
Ghi ... ... ,,	245	134	80	14,872	12,408	5,687
Isinglass ... ... ,,	514	194	240	1,14,656	47,407	57,189
Other sorts of Provisions ... ... value	.....	...	.....	1,82,258	2,54,814	2,05,478

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1927-1928.	1928-1929.	1929-1930.	1927-1928.	1928-1929.	1929-1930.
				Rs.	Rs.	Rs.
Prints, Engravings and Pictures ... value.	.....	.....	.....	2,02,113	2,70,019	3,08,954
Rubber :—Raw ... ... lbs.	163	6,918	119,444	375	10,247	99,709
Manufactures :—						
Pneumatic motor covers ... ... No.	147,426	133,059	139,507	60,96,964	50,46,081	61,77,240
,, ,, tubes ... ... ,,	166,602	129,978	138,296	11,98,029	9,15,894	9,93,486
,, ,, cycle covers ... ,,	5,310	2,441	2,313	68,570	39,073	54,624
,, ,, ,, tubes ... ,,	12,754	5,345	3,904	25,965	14,142	12,182
,, cycle covers ... ... ,,	262,456	285,220	379,361	4,15,885	6,27,035	6,40,895
,, ,, tubes ... ... ,,	311,317	436,871	508,592	3,74,948	5,05,877	5,29,148
Solid rubber tyres ... ... ,,	4,297	2,483	2,719	6,58,130	3,79,552	3,95,651
Other sorts ... ... value.	.....	.....	.....	11,78,266	9,48,401	8,63,767
Seeds—Essential ... ... tons.	925	848	875	4,31,226	4,01,376	4,41,460
Non-Essential copra or cocoanut kernel ,,	1,423	1,511	40	5,38,959	5,09,167	15,587
Non-Essential, Other sorts. ... ... ,,	151	434	1,409	37,952	1,02,072	3,19,747
Other than oil seeds ... ... ,,	12	45	92	11,366	20,327	17,459
Shells and Cowries—						
Cowries ... ... cwts.	6,082	8,283	7,597	40,551	52,627	42,770
Shells ... ... ,,	18,965	23,938	24,339	62,971	79,407	67,140
Smoker's requisites ... ... value.	.....	.....	.....	2,92,764	1,85,550	1,82,581
Soap ... ... cwts.	167,968	170,592	191,93	60,07,353	58,19,077	61,10,668

Spices—Betelnuts ... ... cwts.	121,676	166,439	199,738	25,11,921	28,44,920	28,69,523
„ Cardamoms ... ... „	119	63	176	13,752	12,298	17,631
„ Cassia ... ... „	27,715	34,734	32,023	5,26,655	5,61,318	4,80,414
„ Cloves ... ... „	63,577	53,100	66,151	28,37,326	25,49,935	36,83,070
„ Ginger ... ... „	952	5,161	3,434	37,806	1,59,428	1,18,447
„ Nutmegs ... ... „	4,328	4,210	5,150	3,73,202	3,64,775	4,21,816
„ Pepper ... ... „	2,166	3,987	3,232	1,85,895	3,27,716	3,03,070
„ Other sorts ... ... „	2,835	2,859	3,137	2,11,996	1,90,501	2,35,032
Starch ... ... „	179,056	129,845	85,747	17,71,498	13,53,304	10,67,840
Farina and potato flour ... ... „	68,148	38,086	59,907	8,39,068	4,22,321	5,41,751
Sago flour (*a*)	.....	.....	120 131	.....	... ..	8,93 552
Stationery ... ... value.	... ..	.....	.....	38,15,579	32,07,952	34,48,937
Stones and Marble... ... ... tons.	1,655	1,109	5,906	1,66,724	1,63,340	2,22,546
„ „ „ „ Articles of ... ... „	315	55	51	68,116	30,306	30,309
Sugar—						
Beet ... ... „	14,930	6,334	61,264	30,40,643	12,67,115	1,15,17,882
Sugar 16 Dutch Standard and above „	161,467	195,436	154,330	3,24,21,645	3,87,05,956	2,74,98,671
„ 15 „ „ and below. „	359	120	806	70,986	29,492	1,20,622
Molasses ... ... „	1,223	1,059	1,051	61,098	44,513	46,775
Tallow and Stearine—Grease and other sorts ... ... cwts.	81,581	66,338	83,142	23,80,518	19,71,421	25,60,998
Tea Black ... ... lbs.	1,622,148	3,162,538	2,567,472	11,89,762	22,05,477	16,98,406
Tea Green ... ... „	3,115,650	2,371,415	3,558,440	28,13,423	21,81,699	18,67,296
Telephones, material for construction and accessories ... ... value	.....	... ..	.....	1,43,684	1,02,814	1,54,120
Textiles—						
Cotton Raw ... ... tons	66,044	28,783	23,913	6,74,12,669	3,89,26,394	3,41,12,286
„ Waste ... ... cwts.	313	137	3	10,385	5,833	12
„ Twist and Yarn ... ... lbs.	28,627,487	20,596,714	19,246,961	3,70,70,744	2,96,88,686	2,70,58,986

(*a*) Separately recorded from 1929-30.

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1927-1928.	1928-1929.	1929-1930.	1927-1928.	1928-1929.	1929-1930.
				Rs.	Rs.	Rs.
Cotton Blankets ... ... lbs.	93,437	73,271	25,966	82,467	57,751	16,183
„ Canvas ... ... yards	496,796	754,927	538,019	2,10,360	4,57,379	4,01,397
„ Handkerchiefs ... ... No.	1,509,461	1,988,132	3,657,493	2,65,886	3,09,209	5,12,789
„ Shawls ... ... „	786	840	1,049	2,285	1,897	3,417
„ Hosiery ... ... value	.....	.....	.....	37,88,231	29,70,627	25,99,738
„ Lace and patent net ... ... yards.	1,135,176	1,132,450	1,205,788	6,49,368	6,32,196	6,18,442
„ Grey Piece-Goods, unbleached „	139,400,504	150,923,184	192,213,017	3,44,04,630	3,59,53,305	4,34,18,512
„ White Piece-Goods bleached ... „	112,946,376	134,932,572	102,477,733	3,64,28,898	4,17,58,026	3,12,29,672
„ Coloured, printed or dyed Piece-goods ... ... „	176,904,824	201,718,218	189,826,057	6,13,93,338	6,80,93,970	5,78,74,761
„ Fents of all descriptions ... „	34,452,103	34,452,472	33,341,060	87,13,709	84,76,420	79,81,288
„ Rope ... ... lbs.	679,659	709,198	987,586	8,17,980	8,84,406	11,38,685
„ Thread, Sewing ... ... „	771,329	721,361	885,712	26,31,856	25,57,198	30,27,502
„ Manufactures, other sorts ... value.	.....	.....	.....	5,96,437	7,07,100	5,28,789
Flax—Canvas ... ... yards.	439,656	481,233	412,777	4,13,461	4,09,859	3,93,193
„ Piece-Goods ... ... „	473,999	668,615	519,045	2,82,562	3,47,775	2,65,574
„ Thread, Sewing ... ... lbs.	12,499	10,406	25,449	43,814	32,677	51,598
Flax—Manufactures, other sorts ... value.	.....	.....	.....	2,80,883	3,10,686	3,34,030
Haberdashery and Millinery ... ... „	.....	.....	.....	50,65,728	53,93,251	40,94,818
Hemp—Raw ... ... cwts.	45	81	1,343	3,288	5,768	37,191
„ Manufactures ... ... value.	.....	.....	.....	38,553	33,977	36,214

Jute—Canvas ... ... yards.	110,914	156,079	137,815	84,264	1,10,894	1,11,795
,, Gunny bags ... ... Nos.	246,205	1 248,751	456,201	1,18 046	4,69,079	1,40,279
,, Manufactures, other sorts ... value.	.....	.....	.....	1,06,325	1,61,715	1,41,559
Silk—Raw ... ... lbs.	1,506,686	1,373,867	1,298,656	88,34,514	76,52,509	72,78,088
,, Waste ... ... ,,	1,802	1,149	40	1,571	1,164	50
,, Yarn—noils and warps ... ... ,,	1,155,699	1,848,856	1,413,259	53,51.423	78,58,266	60,94,128
,, Piece-goods mixed with other materials ... ... yards	1,937,712	2,224,123	2,100,498	26,49,766	29,56,210	25,07,373
,, Piece goods ... ... ,,	16,827,878	17,307,720	17,848,6 4	1,98,68,642	1,93,75,504	1,77,03,856
,, Tarnal for sewing ... ... lbs.	14,954	10,218	9,344	1,51,187	1,41,084	1,29,902
,, Manufactures, other sorts ... ,,	14,433	9,913	25,884	1,43,876	1,40,072	1,69,192
Wool—Raw... ... ... ,,	4,190,936	3,397,436	4,3 7,901	30,12,450	23,69,211	29,60,236
,, Yarn and Knitting Wool ... ... ,,	294,533	274,301	267,019	7,53,668	11,05,167	6,57,583
,, Blankets and rugs ... ... ,,	285,361	1,287,584	1,194,473	2,44,611	17,47,759	13,56,464
,, Carpets and floor rugs ... ... ,,	831,317	163,933	131,271	15,47,583	4,27,890	3,07,960
,, Hosiery ... ... ,,	195,250	108,571	87,656	8,94,418	5,26,222	4,06,946
,, Piece-goods ... ... yards.	7,142,690	6,720,419	4,665,774	1,40,44,590	1,38,85,448	1,04,27,526
,, Shawls ... ... No.	124,705	118,156	70,793	6,23,692	7,21,534	4,34,217
,, Manufactures, other sorts ... lbs.	53,517	41,570	146,365	61,720	66,876	2,09,806
Artificial Silk—						
Artificial silk yarn ... ... ,,	6,107,539	5,348,165	4,472,398	1,22,12,597	95,17,094	60,36,819
Piece-goods of cotton & artificial silk.. yards.	28,481,143	33,150,156	37,038,867	2,21,37,973	2,15,98,945	2,02,08,092
Other sorts ... ... value.	.....	.....	.....	5,16,785	4,62,537	7,45,577
Tobacco—						
Unmanufactured ... ... lbs.	48,110	19,849	25,733	56,765	18,542	58,314
Manufactured—						
Cigars ... ... ,,	17,624	15,838	17,173	80,591	77,596	80,450
Cigarettes... ... ... ,,	1,069,466	795,383	889,165	59,60,839	33,53,368	37,80,724
Tobacco for pipes and cigarettes ... ,,	50,707	42,579	44,242	2,31,173	1,88,927	1,93,124
Other sorts ... ... ,,	22,931	10,648	11,844	51,478	43,680	53,430

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*concluded*).

ARTICLES.	Quantities.			Value.		
	1927-1928.	1928-1929.	1929-1930.	1927-1928.	1928-1929.	1929-1930.
				Rs.	Rs.	Rs.
Toilet requisites ... ... value.	.....	.....	.....	22,35,192	23,32,721	25,66,701
Toys ... ... „	.....	.....	.....	20,19,420	21,38,227	20,90,013
Requisites for games and sports ... „	... ..	.. ...	.....	7,20,100	6,38,395	5,69,219
Umbrellas (including parasols and sun-shades) ... ... No.	59,197	71,031	54,870	1,87,303	2,34,088	1,54,252
Umbrella fittings ... ... value.	.....	... ..	.. ...	10,53,592	13,35,087	10,06,098
Vehicles—excluding locomotives, etc., for railways:—						
Carriages and Carts not mechanically propelled excluding Railway Carriages and Trucks ... ... No.	434	312	491	96,364	99,792	89,262
Carriages, parts of excluding Rubber Tyres ... ... value.	.....	.....	.....	1,10,837	82,537	64,555
Perambulators and children's go carts and parts ... ... „	.....	.....	.....	96,897	1,25,849	94,098
Cycles imported entire or in sections. No.	37,113	46,861	37,016	14,14,393	16,88,416	14,66,799
Parts of Cycles and accessories ...value.	.....	.....	.....	12,03,826	14,33,983	15,44,641
Motor Cars including taxicabs ... No.	4,093	6,705	8,728	1,11,63,746	1,48,61,536	1,75,32,088
„ Cycles including scooters ... „	382	326	330	1,95,439	1,97,900	1,84,972
„ Omnibuses, vans and lorries.. „	1,951	4,264	8,968	33,25,883	62,57,375	1,14,25,822
Carriages and Parts for Railways ... value.	.....	.....	.....	88,70,333	36,29,369	21,28,143
Waggons Parts for Railways ... „	.....	... ..	.....	3,01,311	3,18,802	16,19,920

Parts of mechanically propelled vehicles and accessories ... ... value	.....	.....	.....	36,28,324	49,64,978	57,49,259
Air Craft and parts of ... ... „	.....	.....	.....	1,678	1,08,668	1,02,475
Ships, parts of ... ... „	.....	.....	.....	5,23,518	81,063	1,81,080
Wax of all kinds other than Paraffin Wax ... ... cwts.	1,426	1,300	1,389	75,339	68,075	70,201
Wood and timber :—						
Jarrah wood ... ... Cubic tons.	.....	1,099	510	.....	88,899	46,801
Deal and pine wood ... ... „ „	4,582	5,480	5,763	4,64,463	5,42,004	5,56,916
Teak wood ... ... „ „	10,409	11,556	9,812	15,93,663	17,61,217	15,11,548
Sleepers of wood for Railways ... tons	2,840	344	.....	3,15,344	45,238	.....
Sandalwood ... ... „	359	471	404	1,90,799	2,06,293	2,44,980
Wood and Timber—Other kinds of value.	.....	.....	... ..	* 17,48,534	13,16,595	24,50,456
Manufactures of Wood other than Cabinetware and Furniture ... „	.....	.....	.....	4,66,591	4,70,087	4,82,712
¶ Articles imported by Post ... ... „	.....	.....	.....	1,58,91,124	1,68,28,443	1,84,18,863
All other Articles ... ... „	.....	.....	.....	33,86,275	28,18,116	23,86,859
Total Value Rs.	.....	.....	.....	86,35,13,234	84,11,73,697	82,63,68,911
Treasure—Gold (Private) ... ozs.	2,711,565	2,318,839	1,557,006	15,50,63,137	13,26,37,580	8,91,36,217
„ Silver (Private) ... „	80,603,924	72,265,159	73,363,725	12,10,46,229	11,02,88,640	9,65,17,312
Total Gold and Silver... ozs	83,315,489	74,583,998	73,925 731	27,61,09,366	24,29,26,220	18,56,53,529
Grand Total Value Rs.	.....	.....	... ..	1,13,96,22,600	1,08,40,99,917	1,01,20,22,440

¶ Excludes Imports by Post of Jewellery, Precious Stones, Gold and Silver Thread, Cigarettes and Cinematograph Films which are included under their appropriate heads.

* Includes Jarrah Wood.

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS.

Quantities and Value of the principal articles exported in the years ending 31st March 1928-1929 and 1930.

ARTICLES.	Quantities.			Value.		
	1927-1928.	1928-1929.	1929-1930.	1927-1928.	1928-1929.	1929-1930.
INDIAN PRODUCE AND MANUFACTURES.				Rs.	Rs.	Rs.
Animals, living ... ... No.	372	1,520	17,016	28,170	58,005	41,562
Apparel ... ...value.	.....	.....	.....	3,60,183	2,34,370	2,13,271
Art, works of ... ... „	.....	.....	.....	1,14,772	95,858	59,799
Books, printed and printed matters ... cwts.	7,107	8,117	6,687	7,14,422	6,67,837	5,82,700
Boots and Shoes ... ... pairs.	139,641	178,869	136,377	2,67,483	5,67,821	2,65,144
Bristles ... ... cwts.	1,894	1,854	1,804	7,87,927	7,73,187	8,30,720
Building and Engineering Materials .. value.	...	.....	.....	9,901	9,897	11,187
Candles of all kinds ... ... lbs	121,702	11,710	8,530	45,778	5,179	2,998
Casein ... ... cwts.	10,641	13,360	14,273	4,80,245	4,90,857	4,75,534
Chemicals and chemical preparations ... value.	.....	.....	.....	2,17,998	69,632	1,36,554
Coal and Coke—						
Coal ... ... tons.	25	3	61	1,350	50	1,520
Coke ... ... „	15	17	106	678	720	4,071
Coffee ... ... cwts.	6,154	3,661	4,466	5,01,850	3,23,894	3,50,327
Coir, unmanufactured and manufactured (excluding Rope) ... ... tons.	201	158	138	98,673	85,546	72,648
Drugs and Medicines—						
Nux-vomica ... ... cwts.	1,487	318	1,719	17,766	4,602	20,301
Other sorts ... ... value.	...	.....	.....	3,75,075	5,45,983	7,64,099
Dyeing and Tanning Substances—						
Indigo ... ... cwts.	16	.....	4	3,540	.....	818
Myrabollams ... ... „	890,612	514,279	747,347	52,93,448	52,17,688	43,29,973
Turmeric ... ... „	35,104	35,000	37,375	8,73,922	9,61,056	9,70,504
Other sorts ... ... „	5,922	5,543	6,571	1,62,856	2,21,169	1,79,417

Fish (excluding Canned Fish)—						
Fish—dry Unsalted ... ... cwts.	9,722	8,544	6,597	2,90,113	2,40,787	2,02,131
,, ,, Salted ... ... ,,	141	291	180	2,320	6,535	5,916
Fishmaws and Sharkfins ... ... ,,	2,989	2,851	2,608	5,95,409	3,85,254	3,22,663
Fodder, Bran and Pollards—						
Other sorts of Bran and Pollards .. tons.	3,199	1,848	1,342	3,73,630	2,73,770	2,05,827
Other sorts of fodder... ... ... ,,	4	15	10	206	1,969	1,574
Fruits and Vegetables—Fresh ... value.	... ..	.....	.....	16,22,304	15,21,556	10,65,472
,, ,, Dry... ... tons.	1,795	1,385	2,022	7,07,368	5,09,916	7,28,470
Furniture and Cabinetware ... ... value	.....	.....	.....	3,15,812	1,94,247	2,44,521
Glass and Glassware ... . ,,	.....	.....	.....	1,31,826	1,13,627	70,566
Grain, Pulse and Flour—						
Barley .. .. tons.	767	2,873	42	1,15,269	4,36,784	3,502
Jowar and Bajree ... ... ,,	18,866	41,973	14,943	32,10,379	66,32,173	24,45,119
Maize ... ... ,,	88	305	12:	13,754	49,690	21,470
Pulse—Gram ... ... ,,	3,192	3,446	2,511	7,34,963	8,00,267	6,15,178
,, Lentils... ... ... ,,	9,980	11,471	8,61[illegible]	19,05,519	23,21,714	17,88,273
,, Beans ... ... ,,	203	193	230	50,980	49,273	58,934
,, Other sorts ... ... ,,	2,060	3,861	2,143	5,43,806	10,25,586	6,00,678
Rice not in the husk ... ... ,,	19,793	16,879	16,897	49,58,447	42,76,264	42,22,938
Rice Flour and Ground Rice ... ,,	644	457	32	1,23,110	81,032	7,819
Wheat ... ... ,,	1,836	3,652	2,116	5,11,441	7,55,421	5,62,335
Wheat Flour .. .. ,,	22,100	18,152	21,568	52,14,903	44,38,467	49,54,688
Other sorts ... ... ,,	815	1,513	784	1,80,397	2,02,795	1,76,068
Gums and Resins—						
Arabic ... ... cwts.	2,475	5,069	7,672	2,77,271	1,86,817	2,53,384
Other sorts ... ... ,,	35,045	39,269	41,153	13,84,942	15,51,501	16,36,034
Hardware and Cutlery including Platedware ... ...value.	.....	.....	.....	4,59,680	3,99,425	3,65,710
Hides and Skins—						
Hides—raw ... ... tons	575	1,675	819	9,44,857	33,68,555	12,59,417
Skins—Raw ... ... ,,	4,195	4,878	6,404	71,71,282	88,00,992	94,24,939
Hides—Tanned or Dressed ... ... ,,	1,644	1,218	1,032	57,46,128	46,00,151	36,74,564

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1927-1928.	1928-1929.	1929-1930.	1927-1928.	1928-1929.	1929-1930.
Hides and Skins—*contd.*				Rs.	Rs.	Rs.
Skins—Tanned or Dressed ... ... tons	925	802	773	50,73,858	51,54,087	52,16,372
Cuttings of Hides and skins raw ... ,,	69	7	95	13,090	1,750	41,843
Horns tips & pieces of horn ... ... cwts	9,305	5,750	4,555	2,28,329	1,51,243	1,16,085
Instruments, apparatus and appliances and part thereof ... ... Value.	... ...	.....	.....	1,37,277	1,39,562	2,63,931
Jewellery and Plate of gold and silver ,,	.....	.....	.....	44,941	15,141	17,345
Kapok ... ... cwts.	9,200	6,228	5,798	4,36,194	2,47,475	2,45,391
Lac ... ... ,,	4,459	6,528	3,387	3,22,446	4,07,415	2,57,932
Leather, Unwrought ... ... ,,	2,410	2,362	2,454	3,91,629	4,23,837	3,73,107
Manufactures—						
Bags, Trunks & travelling requisites..value.	.....	.....	.....	47,077	57,837	78 11[illegible]
Saddlery and harness ... ... ,,	.....	.....	.....	7,766	26,471	6,649
Other sorts ... ... ,,	.....	.....	.....	1,43,184	1,34,624	1,13,598
Manures—						
Bones ... ... tons.	10,781	6,565	7,645	12,91,521	7,70,923	9,62,426
Other sorts ... ... ,,	654	1,380	933	1,19,176	2,21,385	1,71,953
Metals and Ores—						
Brass, Bronze and similar alloys, Wrought ... ... cwts.	3,428	3,509	5,904	6,36,165	6,21,523	7,53,597
Unwrought ... ... ,,	.....	.....	1,000	.....	.....	35,950
Copper—Wrought ... ... ,,	1,163	1,011	743	1,04,881	89,856	73,346
Ferro Manganese ... ... tons.	4,000	.....	.....	1,08,000	.....	.....
Ferruginous Manganese Ore ... ,,	8,350	1,960	.....	2,50,500	58,800	.....
Iron or Steel manufactures ... ... ,,	451	406	1,113	1,18,851	1,15,689	1,36,473
Manganese Ore ... ... ,,	266,273	273,335	355,906	68,82,545	80,14,858	98,76,241
Metals—Other sorts ... ... cwts.	5,389	5,199	8,650	8,15,078	7,25,257	8,07,206
Ores—Other sorts ... ... tons.	12,157	6,125	4,581	2,21,868	98,830	89,535

Mica ... ... cwts.	109	24	2	55,136	19,024	718
Oils—						
Animal ... ... gallons.	.....	.....	14	... ...	.....	70
Essential—Cinnamon ... ... ,,	31	.....	186	755	.....	9,900
,, Sandalwood oil ... ... ,,	14,419	16,567	14,221	20,53,158	24,19,132	22,35,149
,, Ginger grass oil ... ,,	331	417	687	13,825	18,950	35,667
,, Palmarosa ... ... ,,	9,364	6,331	9,268	3,67,675	3,48,514	4,15,544
,, Thymol ... ... ,,	199	... ...	.....	16,408	.....	... ...
,, Other sorts ... ... ,,	2,027	2,104	2,050	40,780	49,470	56,727
Non-Essential—Cocoanut ... ... ,,	8,172	7,762	6,809	27,217	28,010	25,485
,, Castor ... ... ,,	141,597	235,608	107,944	3,20,846	5,81,886	2,74,325
,, Groundnut ... ... ,,	46,307	342,646	143,053	1,48,360	7,28,157	3,46,465
,, Gingelly ... ... ,,	76,372	140,894	126,042	2,25,715	4,19,692	3,64,096
,, Linseed ... ... ,,	2,432	631	316	6,370	1,425	955
,, Mustard or rape seed... ,,	3,397	2,911	2,581	11,542	10,250	9,168
,, Vegetable other sorts. ,,	568	223	857	1,081	745	3,086
Mineral oil ... ... ,,	2,459	2,656	208	4,936	3,554	640
Oil Cakes—						
Ground nut cake ... ... tons.	71,892	85,881	95,614	1,01,17,879	1,16,29,539	1,27,68,422
Linseed cake ... ... ,,	30,952	47,192	28,596	40,34,535	61,29,967	32,41,179
Rape and Sesamum cake ... ... ,,	126	1,155	1,682	16,318	1,57,059	2,11,161
Other sorts ... ... ,,	1,554	7,325	4,023	1,66,096	9,86,742	4,96,681
Opium ... ... lbs.	20	27	10	750	2,362	375
Perfumery ... ...value.	... ...	... ...	.....	1,14,102	90 804	97,290
Paints and Painters' materials ... ,,	... ...	.....	.....	56,397	33,871	38,400
Papers and Pasteboard ... ... cwts.	242	292	440	16,462	11,877	13,775
Paper Making Materials ... ... ,,	8,525	5,092	4,041	1,05,846	1,13,880	84,169
Precious Stones and Pearls ... ... value.	.....	.....	.....	18,765	13,027	47,499
Provisions and Oilmanstores—						
Butter ... ... cwts.	4,570	4,862	5,401	5,43,814	5,56,735	6,05,997
Ghee ... ... ,,	3,316	4,170	3,762	3,81,063	4,74,045	4,04,209
Pickles, chutnies, and condiments... ,,	14,823	13,560	14,082	4,68,242	3,91,854	4,12,216
Other sorts ... ...value.	... ...	... ...	...	2,78,987	3,62,936	2,53,654
Seeds—						
Essential—Ajwa ... ... tons.	462	187	120	68,679	68,032	47,832
Ajwan... ... ... ,,	7	40	11	1,965	16,165	2,990

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1927-1928	1928-1929.	1929-1930.	1927-1928.	1928-1929.	1929-1930.
Seeds—*contd.*							
					Rs.	Rs.	Rs.
Essential—*contd.*							
,,	Coriander	tons.	705	793	312	3,56,836	4,18,440	1,96,215
,,	Cummin	,,	556	619	448	4,56,192	5,11,448	3,75,788
,,	Fennel	,,	560	678	290	2,34,989	3,36,940	1,86,104
,,	Fenugreek	,,	677	791	842	2,49,984	2,69,805	3,23,483
,,	Sawa or Dil	,,	974	550	433	3,43,491	1,38,600	1,30,337
,,	Others	,,	8	12	24	5,746	9,037	9,304
Non-Essential—Castor		,,	90,805	71,187	61,033	1,09,52,296	1,45,67,265	1,25,76,216
,,	Copra or cocoanut kernel	,,	134	125	107	71,874	78,826	64,760
,,	Cotton	,,	138,346	125,137	54,869	1,21,95,615	1,27,66,462	51,96,107
,,	Groundnuts	,,	141,717	203,866	131,010	3,51,61,585	5,06,22,885	3,99,47,649
,,	Linseed	,,	88,714	79,743	79,735	1,89,91,144	1,73,90,403	1,99,59,629
,,	Mowra	,,	4,490	6,982	402	6,81,329	11,00,579	63,100
,,	Mustard	,,	1,751	3,937	2,362	5,46,335	11,07,038	7,03,760
,,	Niger	,,	1,254	2,568	1,159	2,86,371	5,53,453	2,30,356
,,	Poppy	,,	2,241	546	151	7,78,840	1,94,583	57,190
,,	Rape	,,	3,658	8,168	1,899	8,86,639	18,64,651	4,68,455
,,	Teelseed	,,	9,600	29,138	10,410	27,78,839	78,15,382	26,29,109
,,	Te	,,	43	64	53	1,37,512	2,47,982	2,95 623
,,	Other sorts	,,	2,411	635	1,723	3 90.725	1,11,700	2,72,238
Soap		cwts.	7,529	14,716	19,013	1,80,765	3,24,190	4,16,965
Spices :—								
Betelnuts		,,	2,175	1,857	1,999	1,37,532	1,12,608	1,18,663
Cardamoms		,,	5,787	5,050	5,757	15,85,588	13,34 608	15,76,298
Chillies		,,	7,947	7,711	9,262	2,59,731	2,66,200	2,97,743
Ginger		,,	29,759	26,042	31,164	14,18,473	9,99,077	12,05,909

Pepper	cwts.	49,595	25 956	28,252	38,00,770	21,13,999	28,72,561
Other sorts	,,	556	456	246	22,048	17,135	10,168
Stationery excluding Paper ...	value	.....	.....	.....	80,444	72,395	67,069
Sugar—16 Dutch standard and above ...	tons.	759	119	82	97,734	68,909	39,964
Sugar—Molasses	,,	147	94	87	88,823	55,124	44,284
Tea Black	lbs.	693,464	407,928	554,178	8,01,914	4,28,848	5,71,299
Tallow and Stearine including grease and animal fat	cwts.	4,043	4,721	3,885	1,96,701	2,20,318	1,74,593
Textiles:—							
Cotton—Raw	Bales of 400 lbs. or tons.	1,701,030 303,756	2,627,728 469,237	2,608,514 465,806	30,60,09,594	47,11,74,357	48,47,81,592
,, Waste	cwts.	172,529	211,423	216,802	44,68,599	43,20,397	51,69,048
,, Twist and yarn	lbs.	24,152,187	23,925,868	24,283,439	1,84,33,336	1,94,85,870	1,87,97,997
,, Canvas	yds.	6,886	13,452	9,863	5,872	10,964	5,180
,, Handkerchiefs and shawls ...	No.	259,640	143,502	88,570	1,01,843	54,960	40,248
,, Hosiery	value.	.....	.....	.....	46,355	52,385	33,425
,, Grey piece-goods (unbleached)	yds.	17,430,950	15,721,713	14,469 322	50,25,764	47,12,423	41,41,028
,, White piece-goods (bleached)	,,	1,036,518	1,063,969	678,631	3,80,356	3,53,756	2,47,725
,, Coloured printed or dyed piece-goods...	,,	106,528,865	89,970,878	76,332,903	3,36,14,059	2,66,47,522	2,13,34,953
,, Thread, sewing	lbs.	250,390	322,466	231,186	3.87,787	3,23,552	3,49,710
,, Manufactures, other sorts ...	,,	1,882,885	1,277,574	1,124,751	17,74,757	11,23,993	11,00,236
Haberdashery and Millinery	value.	.....	.....	.....	8,03,988	8,61,886	9,82,260
Hemp—Raw	cwts.	112,314	87,726	103,572	22,00,600	16,38,341	18,58,337
,, Manufactures	value.	.....	.....	.....	.....	.....	200
Jute Manufactures	,,	.....	.....	.....	9,25,307	8,01,128	5,83,959
Silk—Raw	lbs.	171,802	278,087	260,920	4,40,769	3,53,878	2,89,781
,, Goods mixed with other materials	yds.	68,232	19,040	13,646	61,294	21,350	21,377
,, Piece-goods	,,	21,376	2,650	4,600	26,930	4,399	6,400
,, Thread, sewing	lbs.	580	4,600	3,635	2,400	17,200	12,500
,, Other sorts	,,	636	124	601	3,750	836	2,250
Wool—Raw	,,	19,421,487	23,374,619	22,928,672	1,71,35,237	2,01,30,359	2,03,53,425
,, Carpets and rugs	,,	986,628	1,116,835	781,319	37,72,728	42 82,425	36,56,272
,, Piece-goods	yds.	18,403	12,305	3,305	93,716	22,985	8,494
,, Shawls	No.	1,300	1,647	2,785	2,840	5,163	15,402

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued.*)

Articles.	Quantities.			Value.		
	1927-1928.	1928-1929.	1929-1930.	1927-1928.	1928-1929	1929-1930.
				Rs.	Rs.	Rs.
Textiles—*contd.*						
Wool manufactures, other sorts ... lbs.	139,434	236,064	230,475	2,74,590	4,00,917	3,24,179
Tobacco—						
Unmanufactured ... ... „	6,893,980	8,631,370	4,198,723	34,42,445	35,10,758	20,32,131
Manufactured Cigars ... ... „	7,396	5,496	6,026	15,757	10,438	12,105
„ Cigarettes ... ... „	6,442	4,579	4,146	8,631	5,848	4,534
„ Other sorts ... ... „	2,361	1,181	537	1,305	2,459	480
Toys and requisites for games and sports including fishing tackle ... value.	...	.....	...	1,16,122	1,90,984	1,76,210
Umbrellas, Parasols and sunshades ... No.	42,623	78,833	24,249	92,913	1,26,901	44,832
Wax of all kinds ... ... cwts.	389	203	120	36,607	17,905	11,384
Vehicles of all kinds ... ... value.	...	.....	...	3,332	2,608	9,939
Wood and Timber—						
Teakwood ... ... Cubic tons.	1,685	1,598	1,992	5,83,463	4,16,042	6,48,632
Sandalwood ... ... tons.	688	904	805	10,98,960	16,22,145	13,89,099
Wood and Timber, other kinds of value.	.....	.....	.....	1,03,696	77,399	1,23,298
„ Manufactures of, other than cabinetware and furniture. „	.....	.....	.....	1,34,356	1,27,744	1,43,101
Articles exported by Post ... ... „	.....	.....	.....	1,13,41,866	1,03,50,888	89,35,017
All other Articles ... ... „	.....	.....	.....	25,09,780	27,21,036	26,72,727
Total Indian Merchandise Value Rs.	.....	.....	.....	60,23,69,058	78,69,84,019	69,70,88,273
Foreign Merchandise.						
Animals, Living ... ... No.	167	93	152	3,65,145	2,02,385	2,70,470
Apparel ... ...value.	...	.....	.....	10,45,393	13,30,940	9,76,355

Arms, ammunition and parts thereof ... value	.....	.....	.....	76,799	1,49,076	69,264
Books and printed matter ... ... cwts.	612	797	721	1,50,107	1,58,651	1,55,950
Boots and Shoes ... ... pairs.	8,511	4,600	6,987	84,199	15,860	19,228
Building and engineering materials ... value.	.....	.....	.....	11,428	11,782	47,242
Candles ... ... lbs.	48,331	33,857	272	17,501	10,815	156
Canes and Rattans ... . cwts.	400	304	396	20,526	12,738	17,946
Chemicals and chemical preparations ... value.	.....	.....	.....	2,04,678	1,25,056	1,25,155
Clocks and Watches and parts thereof .. „	.....	.....	.....	51,890	23,215	13,290
Coal and Coke ... ... tons.	47,811	31,784	43,561	10,55,182	6,13,291	8,17,015
Coffee ... ... cwts.	4,457	4,476	9,109	2,34,138	2,49,044	5,21,361
Cutlery ... ... value.	.....	.....	.....	2,60,336	2,66,293	2,63,552
Drugs and Medicines—						
Assafoetida ... ... cwts.	1,164	1,253	1,443	67,120	70,609	74,823
Camphor ... ... lbs.	2,506	2,891	7,251	5,325	7,481	14,567
Other sorts ... ... value.	.....	.....	.....	1,78,992	1,54,249	2,21,022
Dyeing and Tanning substances—						
Cochineal ... ... cwts.	448	210	416	73,043	41,937	83,679
Alizarine ... ... lbs.	94,270	2,240	10,559	68,596	1,820	8,023
Aniline ... ... „	1,042,163	131,184	87,514	21,88,214	2,54,359	1,53,421
Saffron ... ... „	11,572	7,996	4,538	59,189	30,853	25,119
Other sorts ... ... cwts	1,884	1,024	815	76,299	52,536	41 148
Earthenware and Porcelain ... ... value.	.....	.....	.....	1,35,044	1,14,461	98,899
Fish—Fishmaws and sharkfins ... ... cwts.	2,752	2,747	2,497	4,19,697	4,18,902	4,35,514
Dry, salted and unsalted .. ... „	214	311	137	5,560	4,830	6,525
Fruits and Vegetables—Fresh ... ... value.	.....	.....	.....	22,739	29,889	51,894
Fruits and Vegetables, Dry—Dates ... tons.	348	435	351	1,07,726	89,192	63,101
„ „ „ Other sorts ... „	1,521	858	657	13,03,602	8,96,472	6,42,825
Furniture and Cabinetware ... ... value.	.....	.....	.....	79,206	56,277	38,980
Glass and Glassware—						
Beads and false pearls ... ... cwts.	514	343	307	44,044	27,813	27,432
Other glassware ... ... value.	.....	.....	.....	3,44,248	3,06,665	2,61,638

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1927-1928.	1928-1929.	1929-1930.	1927-1928.	1928-1929.	1929-1930.
				Rs.	Rs.	Rs.
Gums and Resins—						
Arabic ... ... cwts.	18,867	24,219	18,581	6,37,457	9,03,265	6,58,152
Benjamin ... ... ,,	788	1,719	2,844	41,679	81,304	90,809
Olibanum ... ... ,,	19,945	20,986	21,208	6,73,150	7,59,377	7,62,815
Other sorts ... ... ,,	20,018	35,036	33,143	11,71,978	15,63,350	13,65,086
Hardware ... ... value.	... ..	.. ..	.....	12,28,259	11,78,186	10,30,974
Hides and Skins—						
Skins—Raw ... ... tons.	431	326	214	1,92,07,380	1,53,73,277	1,05,35,082
Skins—Dressed or Tanned ... ... ,,	2	1	.....	60,723	7,130	4,390
Horns, tips and pieces of horn and hoofmeal ... ... cwts.	3	2	4	4,000	195	510
Ivory, unmanufactured ... ... lbs.	33,999	17,758	13,455	2,21,279	1,02,355	79,707
,, manufactured ... ... value.	... ..	.....	.....	1,055	850	6,535
Instruments, Apparatus and Appliances and parts thereof—						
Electrical ... ... ,,	.....	.....	.....	1,33,828	1,50,199	2,08,121
Musical ... ... ,,	.....	.....	.....	57,478	51,248	51,711
Photographic ... ... ,,	.....	.....	.....	1,63,322	58,737	90,733
Other sorts ... ... ,,	.....	.....	.....	70,960	1,57,243	1,09,865
Jewellery and plate of gold and silver.. ,,	.....	.....	.....	1,55,032	98,153	2,01,081
Precious Stones and Pearls ... ... ,,	.....	.....	.....	4,27,820	5,22,076	2,14,505
Leather, unwrought ... ... cwts.	112	60	25	20,458	15,765	12,910
,, manufactures ... ... value.	.....	.....	.....	1,14,859	98,480	1,20,067

Liquors—						
Ale, Beer and Porter ... ... gallons.	2,208	3,343	3,747	6,431	8,318	10,317
Cider and other fermented liquors. „	2	4	.....	11	32	.....
Spirit—Whisky ... ... „	87	147	420	1,668	4,024	6,173
„ Other sorts ... ... „	4,966	1,305	1,757	23,973	7,494	11,261
Wines—Port and other still red wines „	120	149	48	1,837	2,161	783
„ Other sorts ... ... „	265	299	468	5,415	5,585	8,157
Machinery and Mill Work ... ... value.	.....	.....	.....	5,35,640	6 24,259	9,33,396
Mats and Mattings ... ... sq. yds.	51,634	32,966	31,771	38 744	27,631	21,258
Matches ... ... Gross of Boxes.	82,775	59,023	55,400	1,61,007	1,15,406	1,06,941
Metals and Ores—						
Brass, Bronze & similar alloys.						
Wrought ... ... cwts.	905	2,866	4,034	82,157	1,46,198	1,66,789
Copper, wrought ... . „	1,760	1,530	1,579	97,539	83,070	98,532
Copper, unwrought ... ... tons.	.....	20	.....	.....	700	.....
Iron or Steel ... ... „	31,490	33,990	44,511	14,78,258	13,05,592	17,89,405
Tin, unwrought ... ... cwts.	449	267	679	87,968	41,693	98,208
Metals, Other sorts ... ... „	2,720	4,059	7,454	2,76,653	2,96,551	4,48,654
Oil Mineral Kerosene ... ... gallons.	193	87	80	187	108	$7
„ „ Other kinds ... . „	4,374,469	3,543,937	4,406,378	11,23,027	9,00,012	11,37,379
„ Other sorts ... ... „	3,999	1,424	2,362	23,283	18,436	16,226
Paints and Colours ... ... cwts.	1,145	1,391	1,190	98,504	1,06,687	98,566
Paper and Pasteboard ... ... value.	.....	.....	... ..	1,20,094	1,14,735	80,623
Prints, Engravings and Pictures ... „	.....	.....	.....	34,934	12,643	27,999
Perfumery ... ... „	.....	...	.....	81,993	75,830	54,684
Pitch Tar and Dammer ... ... cwts.	1,027	923	973	13,265	11,223	9,332
Provisions and Oilmanstores ... ... „	2,595	3,390	2,038	1,55,651	2,39,348	1,62,644
Rubber ... ... value.	.....	.....	.....	1,50,361	89,841	1,35,267
Shells and Cowries ... ... „	.....	.....	.....	77,397	1,00,004	61,152
Soap ... ... cwts.	458	274	162	18,641	16,073	8,684

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*concluded*).

ARTICLES.	Quantities.			Value.		
	1927-1928.	1928-1929.	1929-1930.	1927-1928.	1928-1929.	1929-1930.
				Rs.	Rs.	Rs.
Spices—						
Cardamoms ... ... cwts.	81	95	54	23,682	22,344	10,865
Cloves ... ... ,,	2,131	1,954	2,761	1,23,768	1,02,667	1,58,288
Cassia Lignia ... ... ,,	.....	2,675	2,113	.....	55,548	54,444
Other sorts ... ... ,,	5,546	1,443	951	1,41,438	90,148	57,172
Stationery ... ... value.	.....	.....	.....	1,51,120	1,13,246	1,31,870
Stone and Marble ... ... tons.	22	14	14	11,557	8,125	6,701
Sugar—						
Sugar 16 Dutch standard and above... ,,	15,453	4,008	5,371	44,20,954	11,07,623	13,60,131
,, 15 ,, ,, ,, below ,,	15	.....	.....	1,600	.....	6
Tea—Black ... ... lbs.	22,744	21,486	21,334	19,731	16,528	17,606
,, Green ... ... ,,	101,153	4,211	2,560	1,35,032	4,980	2,969
Textiles—						
Cotton—Raw ... ... tons.	2,791	552	1,426	44,14,937	8,68,454	19,24,615
,, Twist and yarn ... ... lbs.	1,378,152	313,986	472,980	14,48,308	4,20,378	5,81,534
,, Canvas ... ... yds.	2,026	2,708	2,082	2,482	4,119	2,158
,, Handkerchiefs and shawls ... No.	11,141	35,439	30,866	5,575	12,399	10,958
,, Hosiery... ... ... value.	.....	.....	.....	2,77,323	1,74,779	1,39,557
,, Lace and patent net... ... yds.	3,292	380	.....	3,911	460	.....
,, Grey Piece-goods (unbleached) ,,	15,497,461	6,723,598	7,872,788	44,57,972	18,21,410	21,11,317
,, White Piece-goods (bleached) ,,	3,936,319	3,228,010	2,561,753	14,10,903	11,37,224	8,48,149
,, Coloured, printed or dyed Piece-goods ... ... ,,	10,636,389	10,619,356	9,196,461	44,09,378	38,54,298	30,96,641
,, Fents of all descriptions ... ,,	38,761	63,216	41,658	19,030	18,245	12,580
,, Thread-sewing ... ... lbs.	71,121	67,368	59,277	1,37,725	1,50,100	91,200
,, Rope ... ... ,,	3,424	168	224	3,600	95	109
,, Manufactures, other sorts ... ,,	49,034	19,898	21,388	39,265	22,457	24,859
Haberdashery and Millinery ... value.	.....	.....	.....	7,94,207	7,17,499	6,01,576

Silk—Raw	lbs.	14,205	5,192	8,375	92,960	35,035	39,312
Silk Yarn noils and warps	,,	16,515	36,719	85,437	1,03,945	1,39,434	2,28,694
,, Goods mixed with other materials	yds.	9,518	16,569	40,542	13,571	17,013	17,570
,, Piece-goods	,,	131,896	97,388	86,952	1,66,477	1,89,873	1,02,893
,, Thread, sewing	lbs.	1,762	188	450	8,008	1,170	3,450
,, Manufactures, other sorts ...	,,	3,239	2,421	2,835	74,041	52,900	69,530
Wool—Raw	,,	63,168	632,128	87,248	28,160	3,09,850	56,450
,, Piece-goods	yds.	90,681	133,702	101,195	2,29,308	3,17,680	2,63,421
,, Shawls	No.	4,455	3,366	4,839	21,488	21,282	23,905
,, Manufactures, other sorts ...	lbs	1,383,086	1,307,469	741,246	45,97,618	36,39,129	20,25,309
Other Textiles—Manufactured	value.	.....	.. ...	... ..	8,90,270	7,70,421	7,86,539
Tobacco—Unmanufactured	lbs.	.....	.....	1,632	.....	.....	6247
,, Manufactured	,,	7,434	8,710	4,867	44,459	44,106	21,527
Toys and requisites for games & sports and fishing tackle	value.	.....	.....	.....	74,267	67,332	49,563
Umbrellas including Parasols and sunshades	No.	82,920	129,195	37,011	1,48,895	2,09,568	60,572
Vehicles all sorts excluding locomotives, etc., for railways	value.	.....	.....	.. ...	6,22,476	9,04,207	17,66,691
Wood and Timber—							
Teakwood	cubic tons.	144	15	79	45,077	2,510	20,928
Wood and Timber, other kinds of...	value	.....	.....	.....	15,383	39,941	14,569
,, Manufacture of (other than cabinetware and furniture) ...	,,	.....	.....	.....	1,86,448	1,85,293	2,57,692
Articles re-exported by Post	,,	.....	.....	.....	9,06,092	8,62,194	9,56,830
All other Articles	,,	.....	.....	... ..	7,89,259	4,97,844	5,16,856
Total Foreign Merchandise Value	Rs.	.....	.....	.....	6,93,85,784	5,02,42,831	4,62,10,018
Total Indian and Foreign M'dise Value	Rs.	.....	.....	.....	67,17,54,842	83,72,26,850	74,22,98,291
Treasure—Gold (Private)...	ozs.	1,282	1,256	867	73,348	71,733	49,450
Silver (,,)...	,,	15,695,258	16,137,390	8,738,896	2,40,41,983	2,56,36,182	1,28,37,508
Total Gold and Silver...	ozs.	15,696,540	16,138,646	8,739,763	2,41,15,331	2,57,07,915	1,28,86,958
Grand Total Value	Rs.	.....	.....	.....	69,58,70,173	86,29,34,765	75,51,85,249

Exports of Cotton, Wool, Linseed, Rape Seed, Gingelly Seed, Wheat and Myrabollams from Bombay to Europe (including Port Said for orders) during the years 1892 to 1923.

Years.	Cotton.	Wool and Goat Hair.	Linseed.	Rape Seed.	Gingelly Seed.	Wheat.	Myrabollams.
	Bales.	Bales.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.
1892	954,218	53,275	3,805,823	1,768,459	1,227,560	9,374,762	620,133
1893	857,771	49,588	4,319,264	4,276,862	1,510,317	5,043,690	568,058
1894	797,070	54,678	5,389,941	3,806,108	1,126,418	1,561,048	1,076,482
1895	624,465	61,586	2,639,749	1,829,827	1,879,385	2,522,988	775,582
1896	772,258	58,520	3,214,613	1,495,463	1,186,842	1,429,572	889,314
1897	511,899	51,710	775,838	1,874,663	831,398	5,848	555,081
1898	490,544	51,653	2,729,122	2,287,393	1,847,419	5,781,881	635,782
1899	506,252	53,272	2,136,142	1,967,680	1,613,679	2,852,863	752,848
1900	232,425	40,611	311,128	1,050,052	1,613,185	608	873,740
1901	560,434	33,091	1,754,701	2,586,544	1,704,817	88,619	728,055
1902	577,929	39,793	2,017,704	2,742,283	1,881,426	211,397	1,079,241
1903	958,199	49,332	2,957,635	2,614,181	3,063,821	2,788,625	748,137
1904	926,295	58,319	3,808,798	2,182,881	2,266,118	5,302,304	958,886
1905	667,323	63,666	3,485,956	728,041	1,420,608	4,205,315	621,298
1906	989,693	59,101	1,889,089	829,488	1,578,931	485,747	779,584
1907	1,126,876	54,390	2,333,472	2,026,544	2,285,206	552,660	848,293

1908	659,822	47,344	1,046,806	802,926	1,018,619	12,740	1,304,388
1909	672,247	69,121	1,848,408	1,275,065	1,620,631	2,177,644	76,757
1910	1,153,233	68,059	2,546,238	2,187,828	2,864,155	1,673,016	917,208
1911	776,417	62,721	4,905,089	1,333,053	2,016,231	3,326,327	662,892
1912	486,208	64,072	3,579,356	1,069,916	1,012,554	3,805,556	652,080
1913	786,262	63,244	3,718,812	1,042,510	1,695,000	4,997,989	549,488
1914	1,113,016	54,555	2,622,097	678,060	1,280,036	109,323	755,687
1915	4,08,322	82,456	1,603,837	548,494	150,068	1,593,092	601,144
1916	293,876	77,109	5,410,560	451,782	1,130,405	545,656	422,965
1917	858,378	84,151	2,630,619	321,811	639,091	4,636,634	408,692
1918	190,529	109,850	2,474,109	73,181	3,552	1,487,714	300,061
1919	387,043	62,938	2,689,540	396,514	331,022	129,416	538,022
1920	649,736	42,920	1,511,223	729,716	678,059	.. ..	346,812
1921	503,215	36,931	524,442	165,908	264,842	.....	419,829
1922	628,674	75,326	2,307,369	464,045	610,412	1,090	525,031
1923	980,710	51,734	3,043,144	786,356	156,675	419,046	389,198

Exports of Cotton, Wool, Linseed, Rape Seed, Gingelly Seed, Wheat and Myrabollams from Bombay to all Foreign Countries during the years 1924 to 1930.

1924	2,520,053	75,992	2,990,141	831,200	468,157	547,085	888,994
1925	2,820,629	66,329	3,524,849	531,136	812,900	1,187,532	606,257
1926	2,257,802	46,347	1,585,096	77,894	72,752	138,592	719,078
1927	2,052,225	57,996	1,641,555	52,861	80,010	32,880	880,259
1928	2,563,221	71,769	4,328,077	189,435	471,740	68,162	641,162
1929	2,678,328	33,264	1,576,531	39,838	415,725	47,558	729,169
1930	2,755,604	41,532	2,110,422	13,354	19,708	32,857	732,974

Foreign Countries to which Cotton Grey Piece-Goods of Indian manufacture have been exported from Bombay since 1925-26.
Year ending 31st March.

To	In lakhs of yards (000's omitted).				
	1925-26.	1926-27.	1927-28.	1928-29.	1929-30.
United Kingdom	·02	...	...	...	·03
Aden and Dependencies	16·57	20·80	18·22	23·24	15·60
Iraq	106·63	8·83	3·36	·94	4·25
Bahrein Islands	6·47	6·32	2·30	1·32	1·59
Ceylon	7·14	3·20	1·40	3·41	·51
Straits Settlements including Labuan	1·60	1·12	·61	1·75	·46
Cyprus	...	·77	·34	·12	2·16
Natal	1·60	·74	·98	1·94	·96
Zanzibar and Pemba	14·76	15·27	14·56	11·53	11·94
Kenya Colony (formerly known as East African Protectorate)	39·22	24·97	20·67	16·79	22·82
Tanganyika Territory	34·97	31·35	18·67	28·16	21·18
Somaliland Protectorate	...	...	...	...	...
Anglo-Egyptian Sudan	7·49	4·36	11·51	13·59	10·56
Mauritius and Dependencies	4·21	4·48	6·73	2·42	1·77
Seychelles	1·01	·37	1·79	·33	·58
Other British Possessions	·06	·32	·27	·62	1·64
Denmark	...	...	·10	...	...
Bulgaria	...	...	·08	...	...
Greece	·24	·47	·98	·54	...
Turkey, European	·62	·85	...	·70	...
Turkey Asiatic	...	·98	4·12	·28	...
Syria	·46	4·66	·81	1·59	75
Muscat Territory and Trucial Oman	4·70	2·07	1·06	1·44	1·33
Other Native States in Arabia	3·73	3·10	1·78	2·31	3·43
Persia	41·30	7·12	2·89	·62	1·72
Java	·08	...	·05	...	...
Siam	7·84	·50	1·63	4·92	1·33
Egypt	3·73	8·72	13·10	5·89	6·80
Portuguese East Africa	55·86	28·26	45·18	22·21	28·67
Smyrna	·02	·24	·09	·40	·92
Italian East Africa (Somaliland and Eritorea)	8·68	9·10	2·78	1·77	2·44
French Somaliland	·63	4·07	3·26	7·45	5·70
Other countries	·10	·29	...	·89	·19
Total Grey Piece-Goods	368·76	193·83	174·31	157·21	144·69
Value in Lakhs of Rupees	100·65	57·84	50·26	47·12	41·41

Foreign Countries to which Indian Cotton Yarns have been exported from Bombay since 1925-26.
Year ending 31st March.

To	In lakhs of lbs. (000's omitted).				
	1925-26.	1926-27.	1927-28.	1928-29.	1929-30.
United Kingdom	3·26	2·83	3·55	2·60	1·54
Malta and Gozo	·43	·30	·22	·21	·25
Cyprus	3·74	4·02	5·06	1·50	3·46
Aden and Dependencies...	26·18	37·64	38·09	44·48	46·00
Bahrein Islands	1·88	2·44	2·86	2·49	1·79
Palestine	1·18	1·19	·96	·80	1·55
Iraq	7·96	10·35	9·86	15·67	13·56
Ceylon	·69	·56	·21	·22	·30
Straits including Labuan	10·85	11·68	10·61	11·23	9·28
Hongkong	94·45	166·65	6·30	18·86	7·73
Tanganyika Territory	·08	·12	·03	·13	·19
Anglo-Egyptian Sudan	·06	·22	·03	·01	·50
Zanzibar and Pemba	·37	·60	·38	·48	·37
Kenya Colony	·40	·54	·51	·73	·69
Natal	...	·50	2·41	·48	·57
Australasia	..	·14	·24	·18	·13
Other British Possessions ...	·07	·02	·05	·02	.01
Germany	...	...	·13	...	...
France	·04	...	...	·03	...
Belgium	·04	...	...	...	...
Italy	12·62	·47	1·12	·23	·09
Greece	4·84	4·85	5·66	4·90	3·06
Tripoli	·06	·10	·02	·26	·13
Serbcroat Slovene State	·29	·49	·16	·02	...
Norway	...	...	...	·04	...
Bulgaria	2·42	1·03	7·06	4·79	3·83
Roumania	·46	1·04	·05	·13	·18
Celebes and other Islands	·56	·06	...	·15	·58
Egypt	50·95	50·18	48·86	39·87	45·40
Syria	17·82	35·99	19·32	19·02	19·02
Smyrna	6·60	5·15	4·94	2·53	3,91
Turkey European	7·85	1·95	4·51	2·10	·94
Turkey Asiatic	·21	4·51	13·40	4·17	3·75
Muscat Territory and Trucial Oman ...	1·07	1·88	1·54	2·01	2·10
Other Native States in Arabia... ..	·71	·91	·90	·80	1·18
Persia	36·25	44·25	33·06	31·68	41·83
Java	·69	·42	...	·10	...
Siam	16·79	16·05	16·23	18·49	16·97
Phillippine Islands and Guano... ...	·70	·54	·84	·62	·21
China exclds. H'kong	·12	·10	·08	·09	·11
Japan	·04	·04	...	...	...
Portuguese East Africa	·03	...	·01	·37	1·17
Italian East Africa	·47	·67	·58	·32	·64
French Somaliland	·80	1·21	1·61	4·90	6·86
Other Foreign Countries	1·60	·37	1·60	1·00	1·89
Total Yarns ..	315·35	412·05	241·52	239·26	242·83
Value in lakhs of Rupees ...	290·29	306·22	184·38	192·86	187·98

Exports of Indian Manufactured Cotton Yarns by Sea and Rail from Bombay (Converted into Bales of 400 lbs. each) since 1897.

1st January to 31st December.	To China.	To Japan.	Total to China and Japan.	Total to other Ports.	Total Exports by Sea.	Total Exports by Rail.	Total Exports by Sea and Rail.
1897	361,221	645	361,866	91,095	452,961	5,822	458,783
1898	437,645	475	438,120	108,691	546,811	7,100	553,911
1899	379,619	250	379,869	94,029	473,898	4,408	478,306
1900	253,331	100	253,431	87,998	341,429	5,480	346,909
1901	536,195	.....	536,195	99,599	635,794	6,670	642,464
1902	555,487	.....	555,487	111,259	666,746	7,427	674,173
1903	604,044	.....	604,044	113,256	717,300	8,348	725,648
1904	460,316	3	460,319	113,381	573,700	9,789	583,489
1905	651,870	.....	651,870	91,603	743,473	8,099	751,572
1906	596,926	500	597,426	99,628	697,054	15,417	712,471
1907	412,127	200	412,327	190,387	602,714	19,218	621,932
1908	441,899	.....	441,899	144,312	586,211	18,334	604,545
1909	510,746	.....	510,746	120,406	631,152	19,302	650,454

1910	424,893	....	424,893	130,506	555,399	19,103	574,502
1911	275,087	.....	275,087	121,369	396,456	18,927	415,383
1912	433,989	.....	433,989	137,910	571,899	13,400	585,299
1913	405,359	.....	405,359	107,661	513,020	15,011	528,031
1914	324,586	.....	324,586	108,346	432,932	30,957	463,889
1915	358,777	.....	358,777	107,687	466,464	44,192	510,656
1916	303,692	.....	303,692	102,876	406,568	37,846	444,414
1917	286,365	107	286,472	81,446	367,918	48,203	416,121
1918	108,568	.....	108,568	80,429	188,997	87,115	276,112
1919	270,058	389	270,447	96,633	367,080	47,980	415,060
1920	175,688	.....	175,688	107,692	283,380	119,436	402,816
1921	152,911	10	152,921	157,854	310,775	153,575	464,350
1922	118,970	.....	118,970	143,837	262,807	167,543	430,350
1923	58,241	.....	58,241	150,901	209,142	166,491	375,633
1924	31,161	.....	31,161	138,493	169,654	123,461	293,115
1925	28,623	10	28,633	141,097	169,730	143,174	312,904
1926	44,152	36	44,188	125,279	169,467	¶	.....
1927	2,753	67	2,820	148,568	151,388	¶	.....
1928	3,660	.....	3,660	98,381	102,041	¶	.....
1929	3,169	.....	3,169	132,784	135,903	¶	.....
1930	1,831	.....	1,831	124,395	126,226	¶	.....

* Compiled from Returns received from the Railway Companies. ¶ Figures not available.

SHIPPING—

Number and Tonnage of Vessels, distinguishing Sailing and Steam, which Countries at Ports in British India

EN

YEAR.	WITH CARGOES.						IN	
	Sailing.		Steam.		Total.		Sailing.	
	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.
1920-1921 ...	687	88,057	2,432	6,472,974	3,319	6,561,031	396	47,218
1921-1922 ...	868	88,901	2,522	3,577,448	3,375	6,966,849	267	34,553
1922-1923 ...	659	71,602	2,329	6,450,186	2,988	6,521,788	275	34,759
1923-1924 ...	686	68,682	2,341	6,667,394	3,027	6,736,576	315	34,724
1924-1925 ...	635	64,215	2,395	6,924,434	3,030	6,988,649	365	33,645
1925-1926 ...	640	61,953	2,411	7,041,419	3,051	7,103,372	357	32,931
1926-1927 ...	518	51,249	2,365	6,930,836	2,883	6,982,085	397	39,415
1927-1928 ...	564	51,794	2,571	7,098,539	3,135	7,650,333	405	38,459
1928 1929 ..	491	43,303	2,718	8,187,016	3,209	8,230,319	420	39,941
1929-1930 ...	538	47,775	2,721	8,327,048	3,259	8,374,823	293	28,862

CLEAR

1920-1921 ...	1,288	137,038	2,506	6,908,705	3,944	7,045,743	96	9,342
1921-1922 ...	1,072	118,979	2,457	6,433,979	3,539	6,552,958	33	7,945
1922-1923 ..	978	111,357	2,620	7,382,572	3,598	7,443,929	61	9,306
1923-1924 ...	1,016	108,942	2,745	7,897,122	3,761	8,006,064	29	2,093
1924-1925 ...	885	92,947	2,918	8,497,229	3,803	8,590,176	148	7,552
1925-1926 ...	858	87,819	2,727	8,093,819	3,585	8,180,688	65	5,223
1926-1927 ...	871	89,181	2,630	7,800,807	3,501	7,889,988	32	2,901
1927-1928 ...	992	96,946	2,667	7,828,456	3,659	7,925,402	24	2,590
1928 1929 ..	963	91,108	2,804	8,367,598	3,767	8,458,706	30	3,510
1929 1930 ...	873	82,070	2,888	8,776,368	3,761	8,858,438	28	1,462

FOREIGN TRADE.

Entered and Cleared with Cargoes and in Ballast, from and to Foreign in each Official Year from 1920-1921 *to* 1929-30.

TERED.

Ballast.				Total.				Grand Total.	
Steam.		Total.		Sailing.		Steam.			
Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Sailing & Steam Vessels.	Net Tons.
616	1,438,226	1,012	1,485,444	1,283	185,275	3,048	7,911,200	4,331	8,046,475
306	630,908	573	675,461	1,120	123,454	2,828	7,518,356	3,948	7,641,510
271	741,792	546	776,551	934	106,861	2,600	7,191,978	3,534	7,298,339
413	1,265,031	728	1,299,755	1,001	103,406	2,754	7,932,925	3,755	8,036,331
537	1,591,293	902	1,624,988	1,000	97,860	2,932	8,515,727	3,932	8,613,587
375	1,165,692	732	1,198,628	997	94,884	2,786	8,297,111	3,783	8,391,995
402	1,328,166	799	1,362,581	915	90,664	2,767	8,254,002	3,682	8,344,666
378	1,188,018	785	1,226,507	963	90,258	2,949	8,786,587	3,918	8,876,840
417	1,247,053	837	1,286,994	911	83,244	3,135	9,434,069	4,046	9,517,313
420	1,244,004	718	1,272,866	831	76,637	3,141	9,571,052	3,972	9,647,689

ED.

132	371,661	223	381,003	1,334	146,380	2,838	7,280,366	4,172	7,426,746
477	1,452,254	560	1,460,199	1,155	126,924	2,934	7,886,233	4,089	8,013,157
236	742,897	297	752,203	1,039	120,663	2,856	8,075,469	3,895	8,196,132
161	569,327	190	571,420	1,045	111,035	2,906	8,466,443	3,951	8,577,484
189	444,757	237	452,309	1,033	100,499	3,057	8,941,986	4,090	9,042,485
190	647,728	255	652,951	928	92,542	2,917	8,741,047	3,840	8,833,589
228	800,736	255	803,637	963	92,982	2,553	8,601,643	3,756	8,693,625
233	773,760	257	776,360	1,016	99,536	2,900	8,602,316	3,916	8,701,752
277	892,628	307	896,138	993	94,618	3,081	9,260,226	4,074	9,354,844
248	876,507	271	877,969	896	85,532	3,136	9,552,875	4,032	9,736,407

SHIPPING—

Number and Tonnage of Vessels, distinguishing Sailing and Steam, which Countries at the Chief Port of the Bombay Presidency

EN

YEAR.	WITH CARGOES.						IN	
	Sailing.		Steam.		Total.		Sailing.	
	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.
1920-1921 ...	202	25,676	634	2,035,763	836	2,061,439	1	125
1921-1922 ...	197	25,854	745	2,404,470	942	2,430,324	3	649
1922-1923 ...	140	18,649	598	2,148,809	738	2,167,458	1	217
1923-1924 ...	147	18,274	576	2,195,809	723	2,214,080	3	811
1924-1925 ...	150	19,098	584	2,224,340	734	2,243,438	4	937
1925-1926 ...	143	17,724	616	2,330,516	759	2,348,240	1	88
1926-1927 ...	110	14,547	548	2,115,885	658	2,130,432	3	631
1927-1928 ...	140	15,411	640	2,465,823	780	2,481,234	...	...
1928-1929 ...	123	13,381	615	2,500,473	738	2,513,854	...	...
1929-1930 ...	120	12,527	645	2,728,985	765	2,741,512	...	...

CLEAR

1920-1921 ...	181	21,623	575	1,831,245	756	1,852,868	10	1,096
1921-1922 ...	137	17,550	479	1,571,560	616	1,589,110	5	663
1922-1923 ...	148	17,080	480	1,746,456	628	1,763,536	...	...
1923-1924 ...	127	14,416	416	1,653,432	543	1,667,848	2	433
1924-1925 ...	79	8,848	402	1,563,419	481	1,572,267	4	843
1925-1926 ...	115	13,244	419	1,562,530	534	1,575,774	4	564
1926-1927 ...	87	9,785	347	1,438,488	434	1,448,216	7	1,162
1927-1928 ...	101	11,383	422	1,688,802	523	1,700,185	...	...
1928-1929 ...	80	8,027	449	1,956,501	529	1,964,528	1	250
1929-1930 ...	84	8,185	474	2,086,533	558	2,094,718	1	56

FOREIGN TRADE.

Entered and Cleared with Cargoes and in Ballast, from and to Foreign in each Official Year from 1920-1921 *to* 1929-1930.

TERED.

Ballast.				Total.				Grand Total.	
Steam.		Total.		Sailing.		Steam.			
Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Sailing & Steam Vessels.	Net Tons.
93	193,949	94	199,074	203	25,891	727	2,234,712	930	2,260,513
89	88,046	42	88,695	200	26,503	784	2,492,516	984	2,519,019
45	135,260	46	135,477	141	18,866	643	2,284,069	784	2,302,935
67	251,568	70	252,379	150	19,082	648	2,447,377	798	2,466,459
49	146,965	53	147,902	154	20,035	633	2,371,305	787	2,391,340
36	103,393	37	103,981	144	17,812	652	2,434,409	796	2,452,221
33	124,024	36	124,655	113	15,178	581	2,239,909	694	2,255,087
38	117,289	38	117,289	140	15,411	678	2,583,112	818	2,598,528
45	171,240	45	171,240	123	13,331	660	2,671,713	783	2,685,024
30	97,629	30	97,629	120	12,527	675	2,826,614	795	2,839,141
ED.									
51	135,636	61	136,782	191	22,719	626	1,966,381	817	1,989,600
246	732,015	251	732,678	142	18,213	725	2,303,575	867	2,321,788
111	355,716	113	355,716	143	17,080	596	2,102,172	739	2,119,252
83	307,975	85	308,408	129	14,849	499	1,961,407	628	1,976,256
49	166,899	53	167,742	83	9,691	451	1,730,818	534	1,740,509
70	272,770	74	273,334	119	13,808	489	1,935,800	608	1,949,108
84	333,886	91	334,998	94	10,947	431	1,772,267	525	1,783,214
61	240,467	61	240,46	101	11,383	483	1,929,269	584	1,940,652
70	253,784	71	253,984	81	8,277	519	2,210,235	600	2,218,512
72	277,954	73	277,990	85	8,241	546	2,364,467	631	2,372,708

The Times of India Press, Bombay—J. 2076·31.

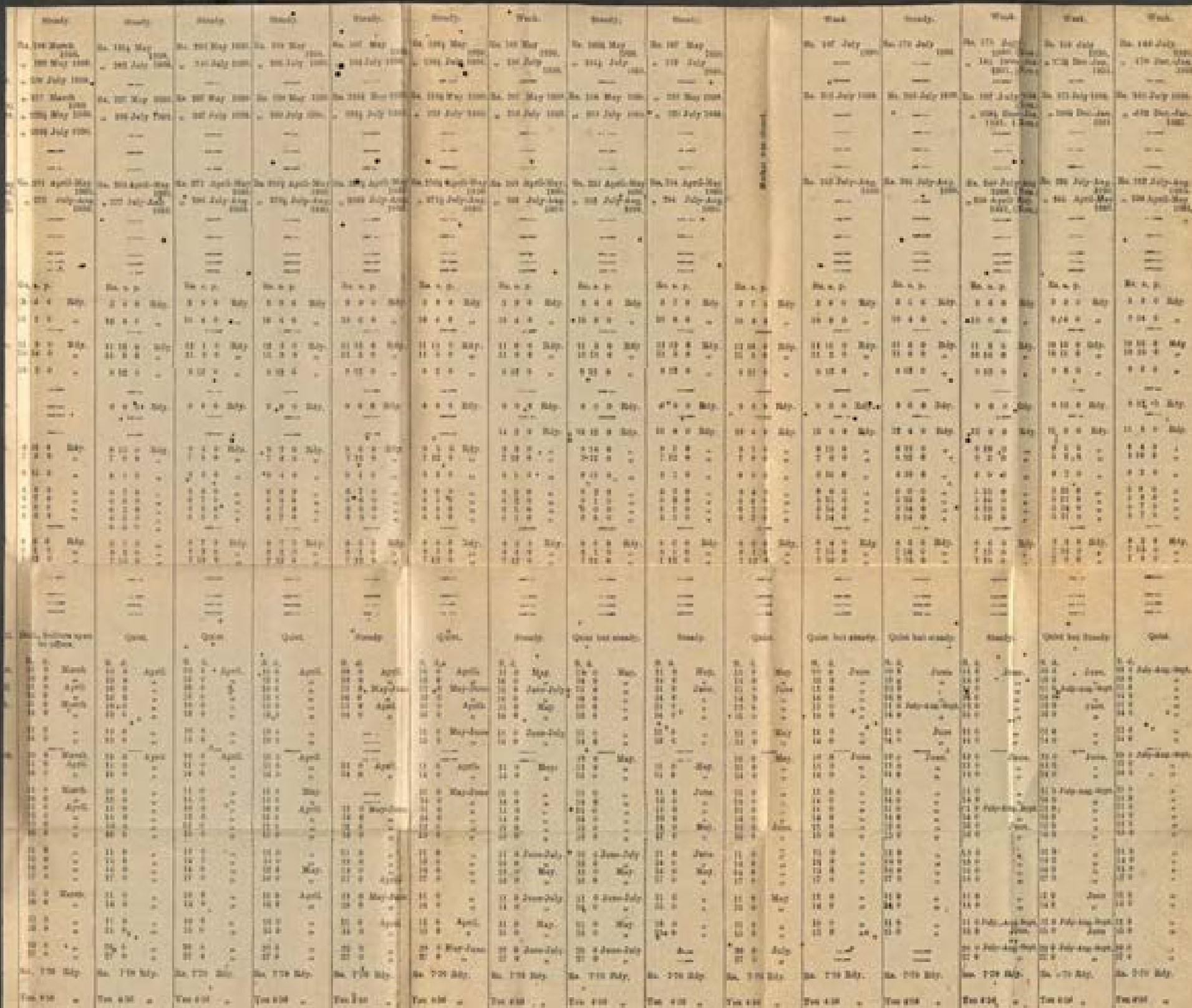
Current Quotations as estimated by the Committee of the

QUOTATIONS	Week ending 3rd January 1868.	Week ending 10th January 1868.	Week ending 17th January 1868.	Week ending 24th January 1868.	Week ending 31st January 1868.	Week ending 7th February 1868.	Week ending 14th February 1868.	Week ending 21st February 1868.	Week ending 28th February 1868.	Week ending 6th March 1868.	Week ending 13th March 1868.	Week ending 20th March 1868.
EXCHANGE.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	
On Scotland Bank Bills												
Fine Clean Gardee												
Sovereigns												
French Francs 25f.												
On Calcutta Bank Telegraphic Transfer												
Bengaluru Bills, 60 days' sight, Rupee quot. 1/8 Rec.												
English Bar Gold, 100 touch (per ozs.)												
Bar Silver												
RATES OF DISCOUNT.												
Bank Rate of Discount on Private Bills, 60 days' sight	7 per cent.	7 per cent.	7 per cent.	7 per cent.	7 per cent.	7 per cent.	7 per cent.	7 per cent.	7 per cent.	7 per cent.	7 per cent.	
Bank Rate of Interest on Deposit Loans on Government Securities												
Rate of Interest in the Open Market on Government Paper												
Money Market	Firm	Steady	Firm	Firm	Firm	Steady	Steady	Steady	Steady	Steady	Steady	
GOVERNMENT SECURITIES.												
Three and a half per cent.												
Three per Cent.												
Rates of Government Paper sold on the London Stock Exchange												
Government Paper realized from Bankers in Bombay												
IMPORTS												
Piece goods, Market	Very quiet.	Very quiet.	Very quiet.	Very quiet. Declined ½ Prices a week.	Continues dull. Prices are weak	Very quiet.	Very quiet. Declined ½ Prices a week.	Very quiet.	Very quiet. Declined ½ Prices a week.	Very quiet. Prices of Cloth slightly in favour of purchasers.	Very quiet. Prices of Cloth slightly in favour of purchasers.	Very quiet. Prices of Cloth slightly in favour of purchasers.
Long Cloths, 32 in. 32 yds. (per piece)												
Shirtings, 32 in. 32 yds.												
Spirit Twist, No. 40's (per lb.)												
Yarn, No. 30's												
Copper Sheathing (per hundred)												
Yellow Metal												
Continental Ready Made Suits (per scale of 144)												
Continental Peak Beds												
Galvanized Corrugated Sheets (per cwt.)												
Sugar — Ordinary Crystals, fair (per cwt. ex Godowns)												
Mauritius, Ordinary Glazing, 2 to 3 (per cwt. ex Godowns)												
China fair, soft, white (per cwt. ex Godowns)												
Java, White Granulated, E. M. O. quality (per cwt. ex Godowns)												
Java (per cwt. ex Godowns)												
COAL.												
Indian Coal, F.O.B.												
Bengal Coal—												
Darlinghat												
1st Class Steam												
2nd Class Steam												
Central Provinces Coal												
Foreign Coal (C.I.F.)—												
Best Welsh all large (per ton)												
Best Welsh 3/4 large, 1/4 small												
Best Natal (Alcock)												
EXPORTS												
Cotton Exports—												

Line Reference Target LRT-BE4-V2

...e of the Fowlay Chamber of Commerce during the year 1930

| Cotton Market | | |



Current Quotations as estimated by the Committee of the Bombay Chamber of Commerce during

DESCRIPTION	Week ending [illegible]	Week ending [illegible]	Week ending [illegible]	Week ending [illegible]	Week ending [illegible]	Week ending [illegible]	Week ending [illegible]	Week ending [illegible]	Week ending [illegible]	Week ending [illegible]	Week ending [illegible]	Week ending [illegible]	Week ending [illegible]	Week ending [illegible]	Week ending [illegible]	Week ending [illegible]
EXCHANGE.	Rupee	Rupee	Rupee	Rupee	Rupee	Rupee	Rupee	Rupee	Rupee	Rupee	Rupee	Rupee	Rupee	Rupee	Rupee	Rupee
On England Fore. Bills — Telegraphic Transfers																
On England Fore. Bills — Sight																
On England Fore. Bills — 4 months'																
On England Fore. Bills — 6 months'																
On England Fore. Bills — 4 months' Sight																
On England Fore. Bills — 6 months' Sight																
Paris Cable Credits																
Paris Bills — 4 months' Sight																
Paris Bills — 6 months' Sight																
Bombay Private Bills on London — 4 months' Sight																
Bombay Private Bills on London — 6 months' Sight																
Bombay Private Bills on Paris — 4 months' Sight																
Bombay Private Bills on Paris — 6 months' Sight																
Bombay Private Bills on Paris — Sight																
Bombay Private Bills on Paris — Telegraphic Transfer																
Bombay Private Bills on Paris — Bankers'

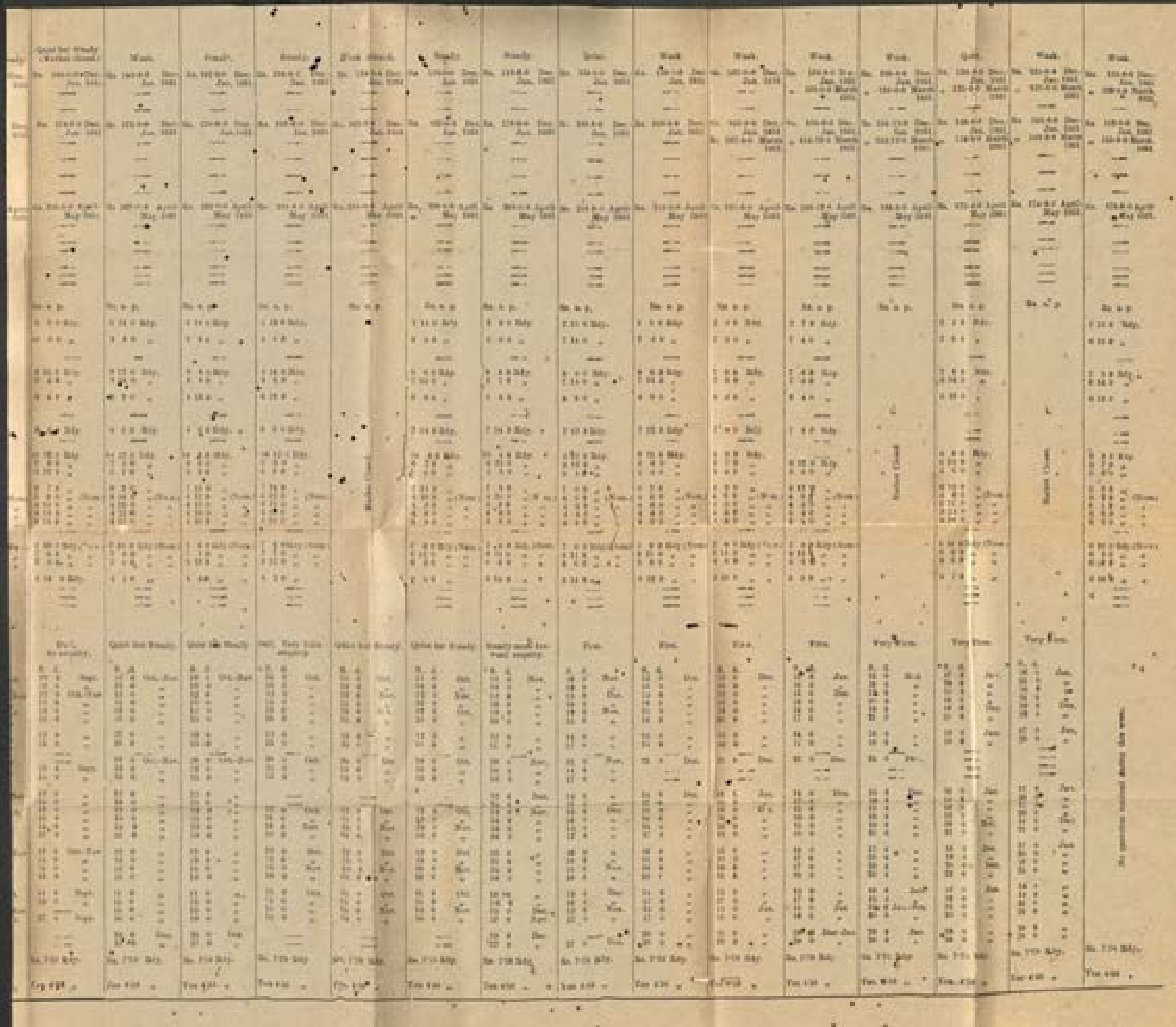
During the year 1930—continued.

Week ending 7th October 1930.	Week ending 14th October 1930.	Week ending 21st October 1930.	Week ending 28th October 1930.	Week ending 4th November 1930.	Week ending 11th November 1930.	Week ending 18th November 1930.	Week ending 25th November 1930.	Week ending 2nd December 1930.	Week ending 9th December 1930.	Week ending 16th December 1930.
Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
per cent.	per cent.	per cent.	per cent.	per cent.	per cent.	eggs cent.	per cent.	per cent.	per cent.	per cent.
Quiet.	Quiet.	Quiet.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.	Steady.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Continues closed.	Closed.	Continues closed.	Closed.	Closed.	Continues closed.	Continues closed.	Continues closed.	Continues closed.	Continues closed.	Continues closed.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

EXPORTS.

SEEDS AND WHEAT.

FREIGHTS.



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